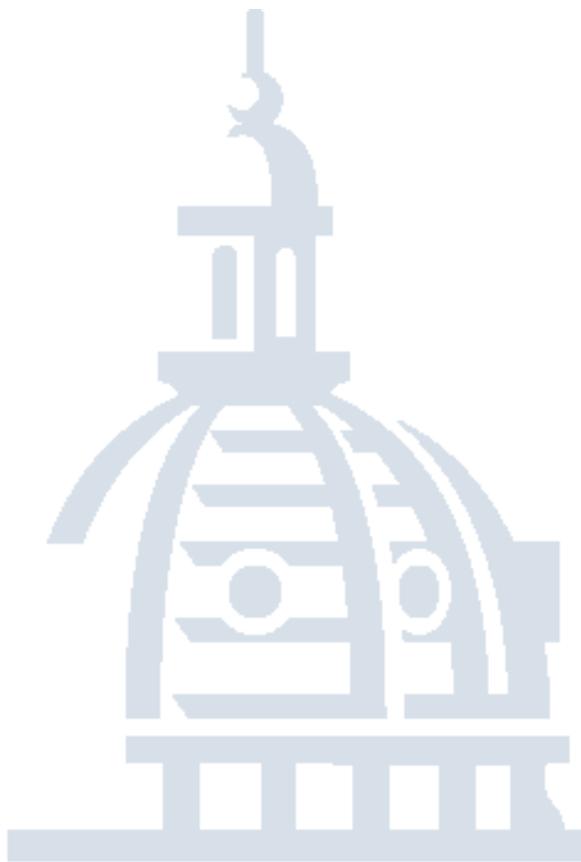

**ADMINISTRATION AND REGULATION
APPROPRIATIONS SUBCOMMITTEE
ANALYSIS OF THE
FY 2013 GOVERNOR'S RECOMMENDATIONS**



FISCAL SERVICES DIVISION

JANUARY 2012



TABLE OF CONTENTS

	Page
Subcommittee Members and Staff	1
Summary of FY 2013 Recommendations	3
Department of Administrative Services.....	5
Auditor of State	6
Ethics and Campaign Disclosure	7
Department of Commerce.....	8
Iowa Telecommunications and Technology Commission.....	10
Office of Governor and Lieutenant Governor	11
Governor's Office of Drug Control Policy.....	12
Department of Human Rights.....	13
Department of Inspections and Appeals	14
Department of Management	17
Department of Revenue	18
Secretary of State	20
Treasurer of State	21
Iowa Public Employees Retirement System.....	22
Appendix A – General Fund Tracking.....	25
Appendix B – Other Fund Tracking.....	31
Appendix C – FTE positions Tracking.....	37
Appendix D – Historical Appropriations: FY 2004 – Gov Rec FY 2013	47
Appendix E – Sample of Budget Unit Schedules 1 and 6.....	67
Appendix F – FY 2011 Year-End Appropriations	71
Appendix G – Fiscal Topics	85

ADMINISTRATION AND REGULATION APPROPRIATIONS SUBCOMMITTEE MEMBERS

SENATE

Pam Jochum, Chairperson
Jeff Danielson, Vice Chairperson
Merlin Bartz, Ranking Member
Tod Bowman
Joni Ernst

HOUSE

Ralph Watts, Chairperson
Walt Rogers, Vice Chairperson
Dan Kelley, Ranking Member
Mary Gaskill
Bruce Hunter
Stewart Iverson
Vicki Lensing
Jeff Smith
Nick Wagner

LEGISLATIVE SERVICES AGENCY

Fiscal Services Division

Dwayne Ferguson (515-281-6561)
dwayne.ferguson@legis.state.ia.us

Ron Robinson (515-281-6256)
ron.robinson@legis.state.ia.us

Legal Services Division

Ed Cook (515-281-3994)
ed.cook@legis.state.ia.us

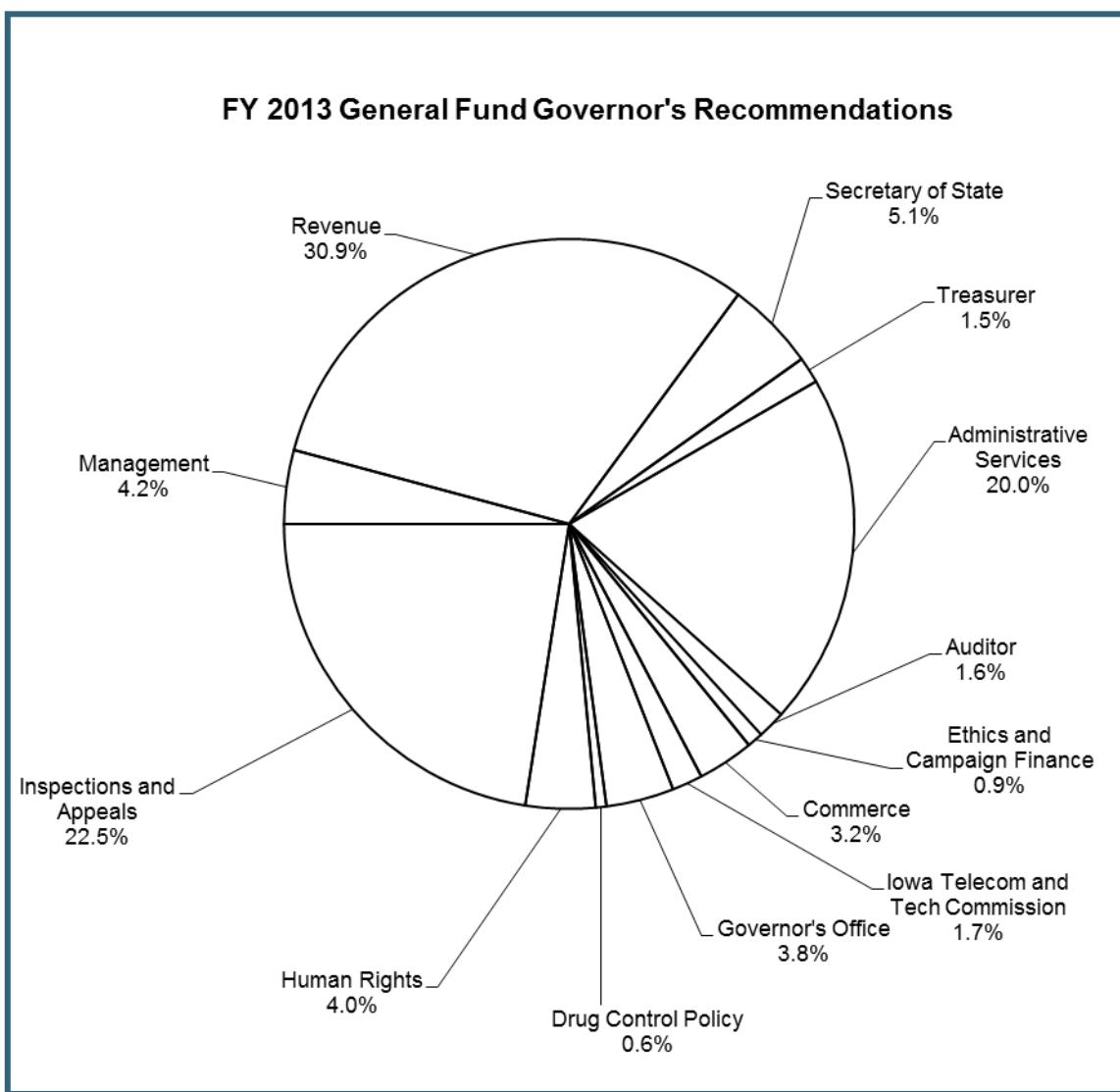
Tim McDermott (515-281-8090)
timothy.mcdermott@legis.state.ia.us

ADMINISTRATION AND REGULATION APPROPRIATIONS SUBCOMMITTEE

FY 2013 GOVERNOR'S RECOMMENDATIONS

The Governor is recommending total appropriations of \$107.8 million from all funding sources for FY 2013 for the departments and agencies under the purview of the Administration and Regulation Appropriations Subcommittee. This represents an increase of \$1.3 million (1.2%) compared to total appropriations for FY 2012. This includes \$57.1 million from the General Fund, an increase of \$4.4 million (8.4%) compared to estimated FY 2012. This also includes \$50.7 million from other funds, a decrease of \$3.1 million (5.8%) compared to estimated FY 2012.

The Governor's FY 2013 budget also includes a total of 1,209.2 FTE positions funded from appropriated funds, a decrease of 36.3 FTE positions (2.9%) compared to estimated FY 2012. In addition to the appropriated FTE positions, the budget contains 670.1 nonappropriated FTE positions bringing the total to 1,879.3 FTE positions. In total, there is a decrease of 103.3 FTE (5.2%) positions.



Administration and Regulation Appropriations Subcommittee

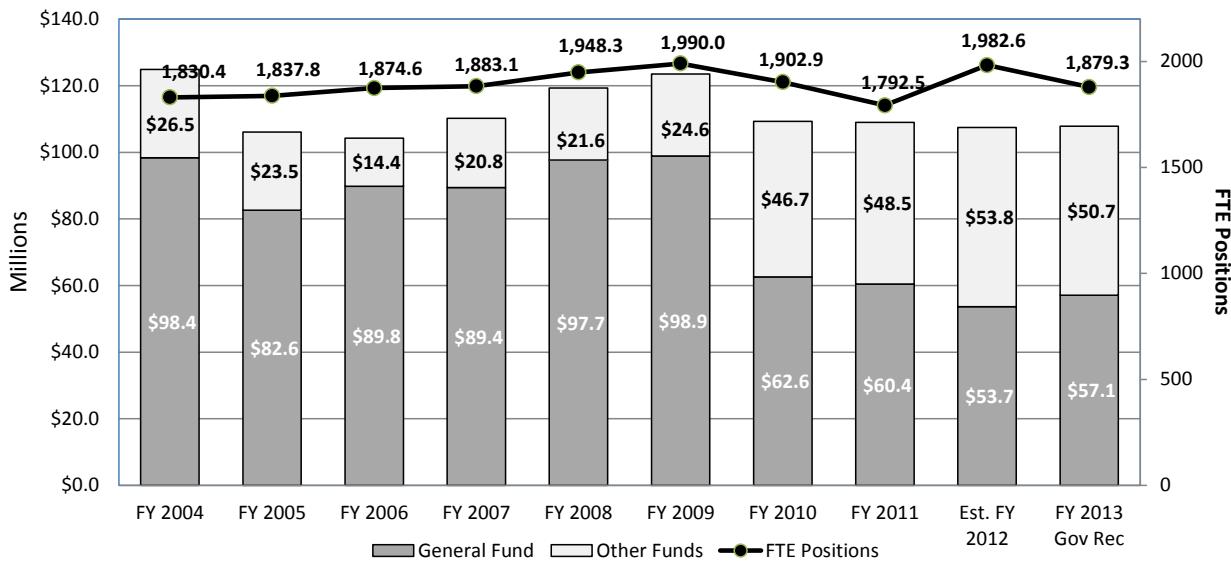
Administration and Regulation Appropriations Subcommittee Summary of Governor's FY 2013 Recommendations

	FY 2012			FY 2013		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Administrative Services	\$ 11,326,199	\$ 0	\$ 11,326,199	\$ 11,419,310	\$ 0	\$ 11,419,310
Auditor	905,468	0	905,468	905,468	0	905,468
Ethics and Campaign Finance	475,000	0	475,000	510,000	0	510,000
Commerce	1,820,744	23,798,295	25,619,039	1,820,744	24,109,795	25,930,539
Iowa Tele and Tech Commission	992,913	0	992,913	992,913	0	992,913
Governor's Office	2,288,025	0	2,288,025	2,194,914	0	2,194,914
Drug Control Policy	290,000	0	290,000	346,213	0	346,213
Human Rights	2,258,072	0	2,258,072	2,258,072	0	2,258,072
Inspections and Appeals	9,502,965	10,809,999	20,312,964	12,865,304	7,446,660	20,311,964
Management	2,393,998	56,000	2,449,998	2,393,998	56,000	2,449,998
Rebuild Iowa Office	0	0	0	0	0	0
Revenue	17,659,484	1,305,775	18,965,259	17,659,484	1,305,775	18,965,259
Secretary of State	2,895,585	75,000	2,970,585	2,895,585	0	2,895,585
Treasurer	854,289	93,148	947,437	854,289	93,148	947,437
IPERS	0	17,686,968	17,686,968	0	17,686,968	17,686,968
Total	<u>\$ 53,662,742</u>	<u>\$ 53,825,185</u>	<u>\$ 107,487,927</u>	<u>\$ 57,116,294</u>	<u>\$ 50,698,346</u>	<u>\$ 107,814,640</u>

Note: The Iowa Telecommunication and Technology Commission (ITTC) appropriation funds the Regional Telecommunication Councils (RTC). Historically, the RTCs were under Iowa Public Television and funded through Education Appropriations Subcommittee. The Governor's recommendation for FY 2013 transfers the RTCs to the ITTC and the Iowa Communications Network. The ITTC funding for estimated FY 2012 is shown here for comparison.

Administration and Regulation Subcommittee Total Appropriations

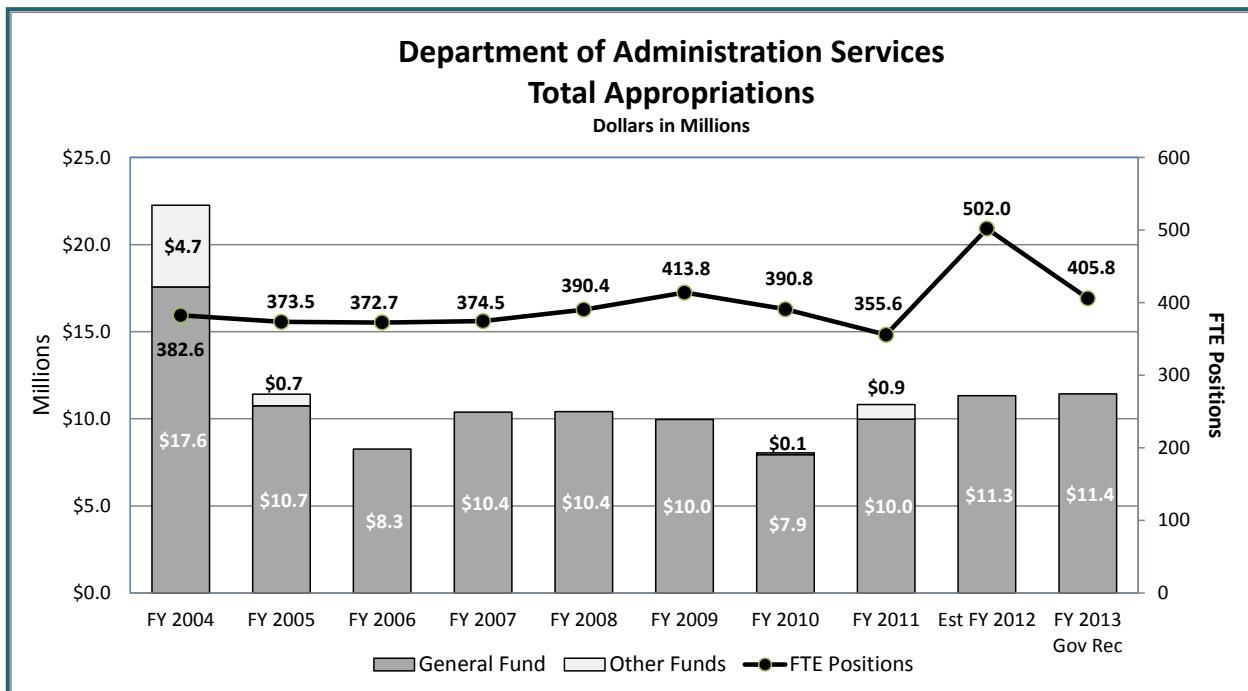
Dollars in Millions



FY 2013 GOVERNOR'S RECOMMENDATIONS

Department of Administrative Services

Established in 2003 by legislative action, the Department of Administrative Services (DAS) consists of four enterprises that provide infrastructure and facilities services to other agencies of State government. These enterprises include the Information Technology Enterprise, the General Services Enterprise, the Human Resources Enterprise, and the State Accounting Enterprise.



The Governor is recommending FY 2013 General Fund appropriations totaling \$11.4 million. This is an increase of \$93,000 (0.8%) compared to estimated FY 2012 to transfer a food and housekeeping coordinator and a housekeeper from the Governor and Lt. Governor Office to DAS.

The Governor's recommendations include no FY 2013 other fund appropriations, which is no change compared to estimated FY 2012.

General Fund Recommendations

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Administrative Services, Dept. of</u>			
Administrative Services			
Administrative Services, Dept.	\$ 4,020,344	\$ 4,020,344	\$ 0
Utilities	2,626,460	2,626,460	0
Terrace Hill Operations	405,914	499,025	93,111
I3 Distribution	3,277,946	3,277,946	0
Iowa Building Operations	995,535	995,535	0
Total Administrative Services, Dept. of	\$ 11,326,199	\$ 11,419,310	\$ 93,111

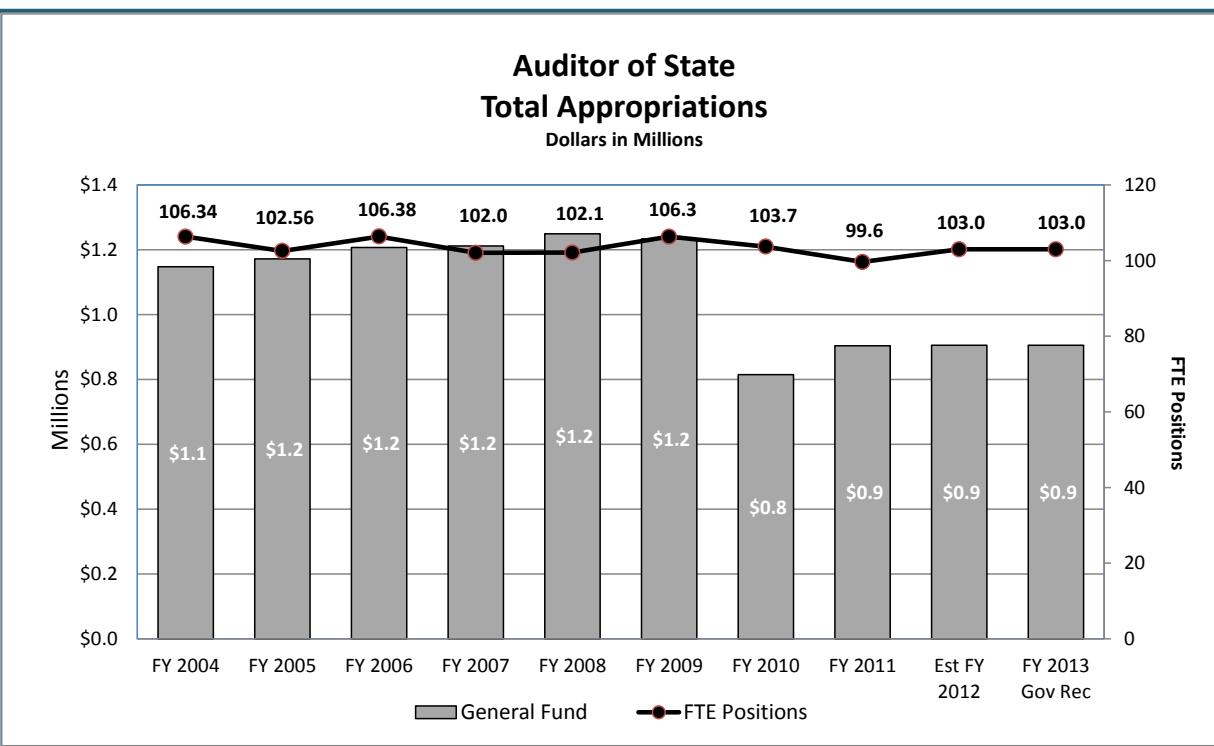
Issues

Fees for Services – The Department has a total operating budget of \$227.1 million for FY 2013, including a Governor's recommendation of \$11.4 million from the General Fund, with the remainder from fees for services. The Subcommittee may want to examine the fee for service process.

Consolidation of Services – The Department is continuing consolidation within the Information Technology Enterprise, with the Department of Human Services and Department of Revenue joining in the near future. The Subcommittee may want to examine the efficiencies produced by consolidations.

Auditor of State

The Auditor's Office provides independent audits of the financial operations of State and local governments. The Office also reviews government activities to help ensure they are conducted in an effective, efficient, and legal manner.



Administration and Regulation Appropriations Subcommittee

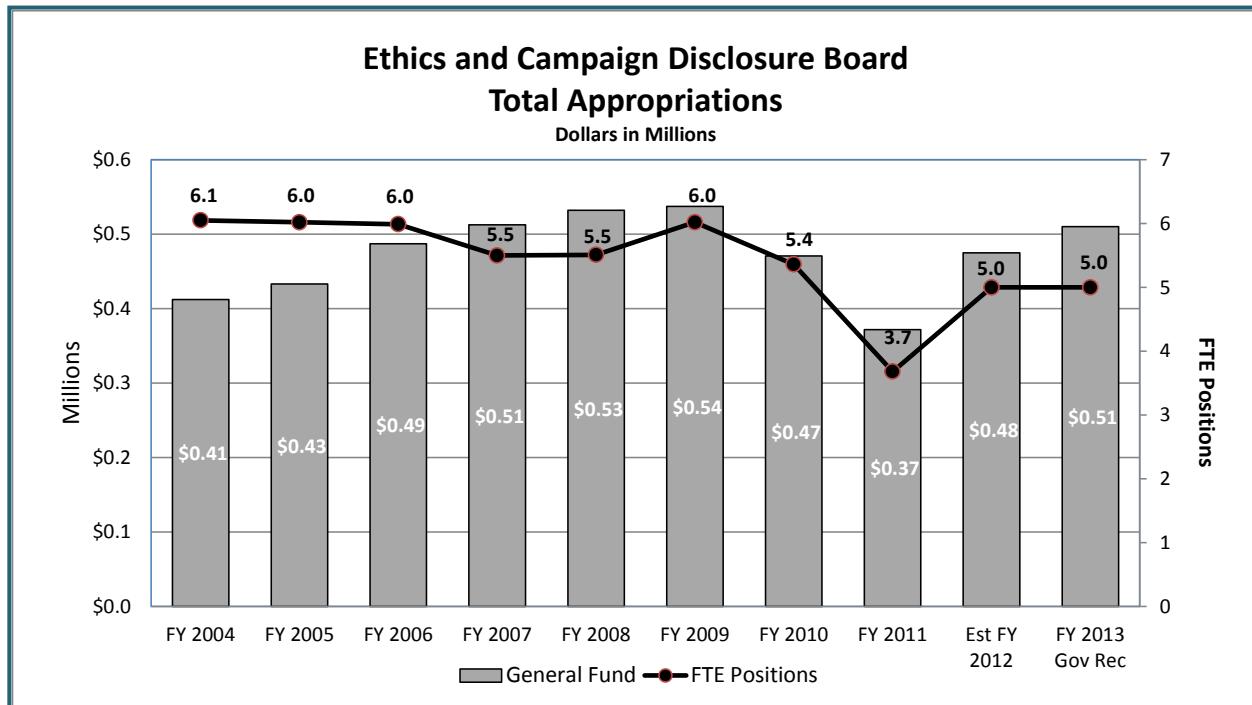
The Governor is recommending FY 2013 General Fund appropriations of \$905,000. This represents no change compared to estimated FY 2012.

General Fund Recommendations

	<u>Estimated FY 2012</u>	<u>Gov Rec FY 2013</u>	<u>Gov Rec vs Est. FY 2012</u>
<u>Auditor of State</u>			
Auditor Of State			
Auditor of State - General Office	\$ 905,468	\$ 905,468	\$ 0
Total Auditor of State	<u>\$ 905,468</u>	<u>\$ 905,468</u>	<u>\$ 0</u>

Ethics and Campaign Disclosure Board

The Iowa Ethics and Campaign Disclosure Board administers the State campaign, lobbying, and ethics laws. The Board also reports on all gifts, bequests, and grants received by an Executive Branch agency other than a Regents university.



The Governor is recommending FY 2013 General Fund appropriations of \$510,000. This is an increase of \$35,000 (7.4%) compared to estimated FY 2012 to fund reclassification of auditor positions.

General Fund Recommendations

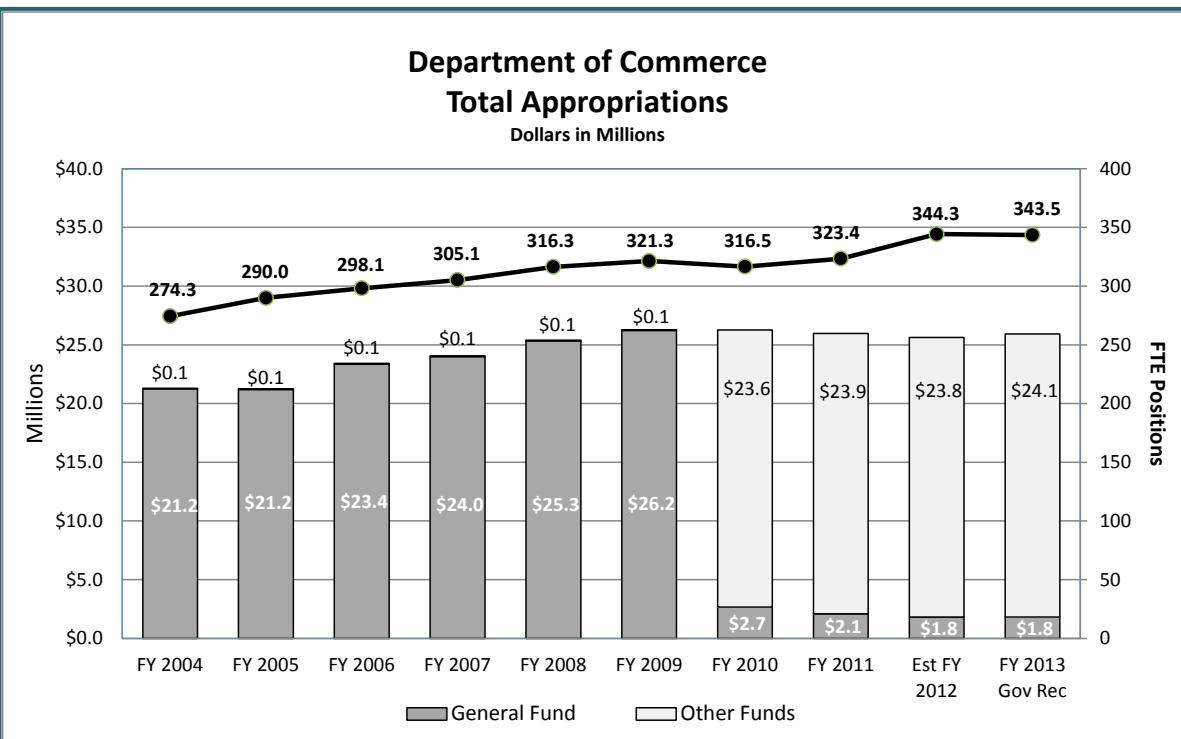
	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Ethics and Campaign Disclosure</u>			
Campaign Finance Disclosure			
Ethics & Campaign Disclosure Board	\$ 475,000	\$ 510,000	\$ 35,000
Total Ethics and Campaign Disclosure	\$ 475,000	\$ 510,000	\$ 35,000

Issues

Impact of Early Retirements – In FY 2011, the Board had a complete turnover of professional staff. The new director was hired in December 2010, and three new auditors were hired to replace those who took early retirement in 2010. Only an administrative assistant position remained filled. Approximately 10.0% of the budget is used to pay for the early retirement benefits. The savings from new staff having lower salaries helps pay these costs.

Department of Commerce

The Department of Commerce is comprised of six divisions, including the Alcoholic Beverages Division, the Division of Banking, the Credit Union Division, the Insurance Division, Professional Licensing and Regulation, and the Utilities Board. Each division is responsible for regulation of an industry or group of industries. Each division's budget is prepared independently and then combined with the other divisions' budgets for submission to the Governor and General Assembly for consideration.



Administration and Regulation Appropriations Subcommittee

The Governor is recommending FY 2013 General Fund appropriations totaling \$1.8 million, which is no change compared to estimated FY 2012.

The Governor is recommending other fund appropriations for FY 2013 totaling \$24.1 million from the Department of Commerce Revolving Fund and Housing Improvement Fund. This is an increase of \$312,000 (1.3%) compared to estimated FY 2012.

General Fund Recommendations

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Commerce, Dept. of</u>			
Alcoholic Beverages			
Alcoholic Beverages Operations	\$ 1,220,391	\$ 1,220,391	\$ 0
<u>Professional Licensing and Reg.</u>			
Professional Licensing Bureau	\$ 600,353	\$ 600,353	\$ 0
Total Commerce, Dept. of	\$ 1,820,744	\$ 1,820,744	\$ 0

Other Fund Recommendations

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Commerce, Dept. of</u>			
Banking Division			
Banking Division - CMRF	\$ 8,851,670	\$ 9,098,170	\$ 246,500
Credit Union Division			
Credit Union Division - CMRF	\$ 1,727,995	\$ 1,792,995	\$ 65,000
Insurance Division			
Insurance Division - CMRF	\$ 4,983,244	\$ 4,983,244	\$ 0
Utilities Division			
Utilities Division - CMRF	\$ 8,173,069	\$ 8,173,069	\$ 0
Professional Licensing and Reg.			
Field Auditor - Housing Impr. Fund	\$ 62,317	\$ 62,317	\$ 0
Total Commerce, Dept. of	\$ 23,798,295	\$ 24,109,795	\$ 311,500

Significant changes include:

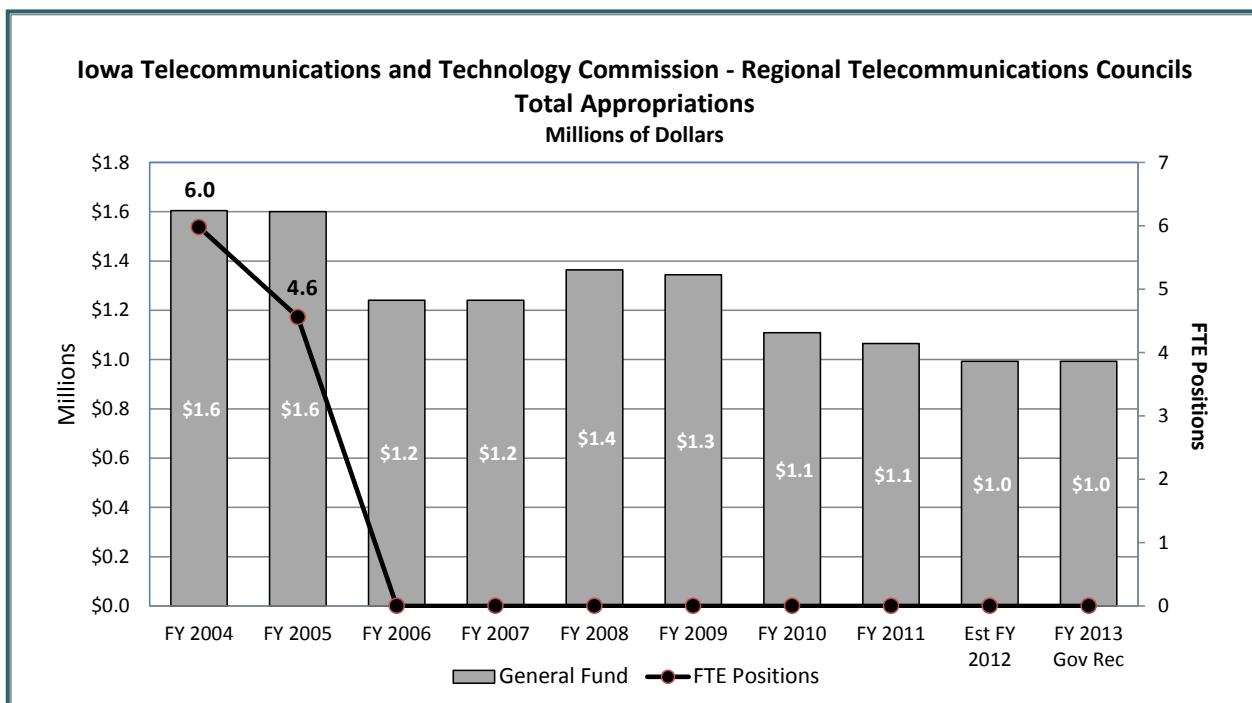
- An increase of \$247,000 for the Banking Division for additional bank examiners along with the associated training and computer equipment, for vehicle replacement, and for Conference for State Bank Supervisors membership dues.
- An increase of \$65,000 for the Credit Union Division to add a credit union examiner.

Issues

Department of Commerce Revolving Fund – House File 809 (FY 2010 Administration and Regulation Appropriations Act) created the Department of Commerce Revolving Fund. Fees collected from industries regulated by these divisions are deposited in the Department of Commerce Revolving Fund with the State Treasurer. All operating costs for the Banking, Credit Union, Insurance, and Utilities Divisions are payable from the Revolving Fund. Each division is required to receive legislative authorization to use funds in the Revolving Fund. The July 1, 2012, sunset of the Department of Commerce Revolving Fund was repealed in HF 646 (FY 2012 Administration and Regulation Appropriations Act). The Insurance Division administers the fund and is required to report quarterly to the Department of Management and the Legislative Services Agency.

Iowa Telecommunication and Technology Commission

The Iowa Telecommunications and Technology Commission (ITTC) was established in 1994 to supervise the Iowa Communications Network (ICN). The Commission provides for the centralized, coordinated use and control of the Network. Educational applications are given the highest priority for use of the ICN by the ITTC.



Note: The funding for estimated FY 2012 and prior years was appropriated to Iowa Public Television through the Education Appropriations Subcommittee. Those amounts are shown here for comparison.

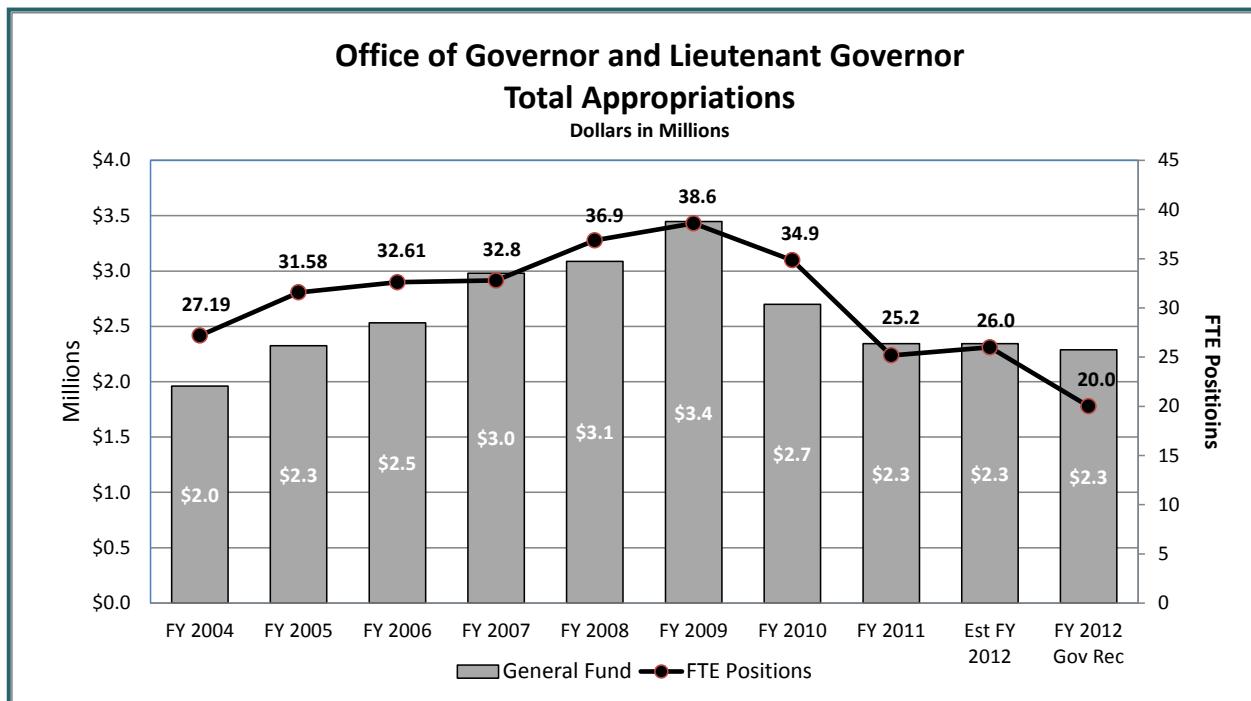
The Governor is recommending FY 2013 General Fund appropriations of \$993,000. This shifts funding from Iowa Public Television (IPTV) to the Iowa Communications Network and is no change in funding level compared to the estimated FY 2012 appropriation to IPTV.

General Fund Recommendations

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Iowa Tele. & Tech. Commission</u>			
Iowa Communications Network Regional Telecom Councils	\$ 0	\$ 992,913	\$ 992,913
Total Iowa Tele. & Tech. Commission	\$ 0	\$ 992,913	\$ 992,913

Office of Governor and Lieutenant Governor

The Governor's Office is responsible for managing the Executive Branch and implementing policies and programs in accordance with State law.



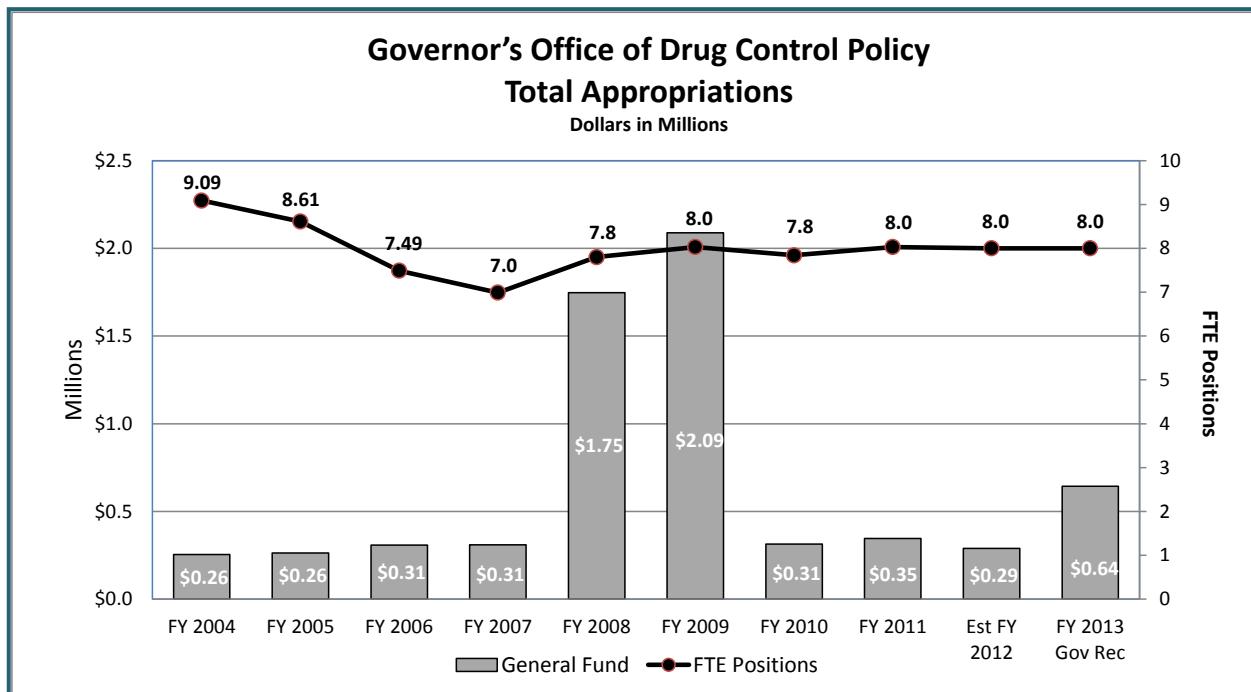
The Governor is recommending FY 2013 General Fund appropriations totaling \$2.2 million. This is a decrease of \$93,000 (4.1%) compared to estimated FY 2012 to transfer cooking and housekeeping back to the Department of Administrative Services budget.

General Fund Recommendations

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Governor</u>			
Governor's Office			
Governor/Lt. Governor's Office	\$ 2,288,025	\$ 2,194,914	\$ -93,111
Total Governor	\$ 2,288,025	\$ 2,194,914	\$ -93,111

Governor's Office of Drug Control Policy

The Governor's Office of Drug Control Policy (ODCP) coordinates agencies and stakeholders involved with drug enforcement and substance abuse treatment and prevention. The ODCP creates the drug control policy and strategy for the State and identifies, pursues, and administers federal and other grants.



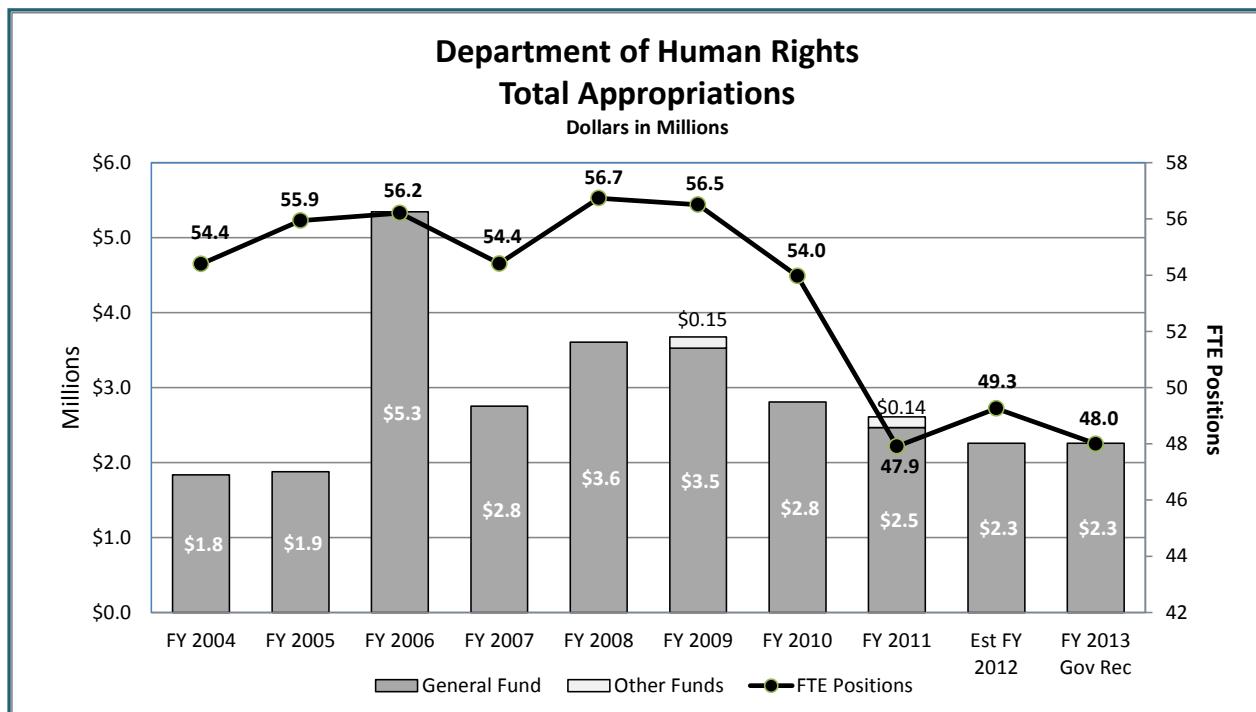
The Governor is recommending FY 2013 General Fund appropriations totaling \$346,000. This is an increase of \$56,000 (19.4%) compared to estimated FY 2012 to provide partial funding to retain a position used to administer the Pseudoephedrine Tracking System and drug control grants. The ODCP will use \$44,000 from federal sources to fund the remaining costs for this position.

General Fund Recommendations

	<u>Estimated FY 2012</u>	<u>Gov Rec FY 2013</u>	<u>Gov Rec vs Est. FY 2012</u>
<u>Governor's Office of Drug Control Policy</u>			
Office of Drug Control Policy			
Drug Policy Coordinator	\$ 290,000	\$ 346,213	\$ 56,213
Total Governor's Office of Drug Control Policy	\$ 290,000	\$ 346,213	\$ 56,213

Department of Human Rights

The Iowa Department of Human Rights (DHR) is comprised of three divisions: Human Rights Administration, Community Advocacy and Services, and Criminal and Juvenile Justice. The Community Advocacy and Services Division is comprised of seven offices that promote self-sufficiency of their respective constituency populations by providing training, developing partnerships, and advocating on their behalf. The seven offices are the Offices of Asian and Pacific Islanders, Deaf Services, Latino Affairs, Native Americans, Persons with Disabilities, African Americans, and the Status of Women.



The Governor is recommending FY 2013 General Fund appropriations totaling \$2.3 million. This is no change compared to estimated FY 2012.

General Fund Recommendations

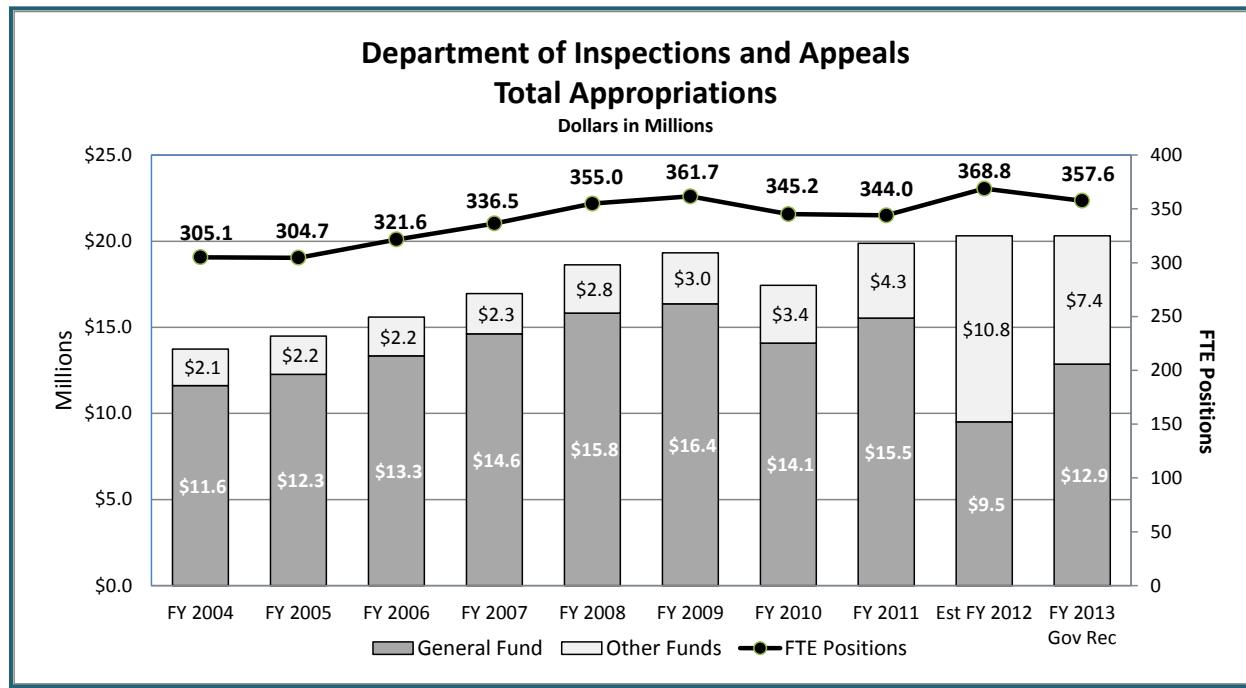
	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Human Rights, Dept. of</u>			
Human Rights, Department of			
Human Rights Administration	\$ 206,103	\$ 206,103	\$ 0
Community Advocacy and Services	1,028,077	1,028,077	0
Criminal & Juvenile Justice	<u>1,023,892</u>	<u>1,023,892</u>	0
Total Human Rights, Dept. of	\$ 2,258,072	\$ 2,258,072	\$ 0

Issues

Federal Program Funding – In addition to the FY 2012 General Fund appropriation, DHR will receive a total of \$105.8 million in federal funding for grants and programs it administers. Federal funding remains uncertain, and FY 2013 cuts are expected for the federal Low-Income Energy Assistance Program and for the Weatherization Assistance Program.

Department of Inspections and Appeals

The Department of Inspections and Appeals (DIA) is a regulatory agency charged with protecting the health, safety, and well-being of Iowans. The DIA consists of four major divisions: the Administration Division, the Administrative Hearings Division, the Health Facilities Division, and the Investigations Division. The DIA also includes five administrative units: the Child Advocacy Board, the Employment Appeal Board, the Hospital Licensing Board, the Iowa Racing and Gaming Commission, and the State Public Defender. The State Public Defender is funded through the Justice System Appropriation Subcommittee and is not discussed here. The Governor is recommending the creation of a Food and Consumer Safety Division.



Administration and Regulation Appropriations Subcommittee

The Governor is recommending FY 2013 General Fund appropriations totaling \$12.9 million. This is an increase of \$3.4 million (35.4%) compared to estimated FY 2012.

The Governor is recommending other fund appropriations totaling \$7.4 million for FY 2013. This is a decrease of \$3.4 million (31.1%) compared to estimated FY 2012.

General Fund Recommendations

	<u>Estimated FY 2012</u>	<u>Gov Rec FY 2013</u>	<u>Gov Rec vs Est. FY 2012</u>
<u>Inspections & Appeals, Dept. of</u>			
Inspections and Appeals, Dept. of			
Administration Division	\$ 1,527,740	\$ 248,409	\$ -1,279,331
Administrative Hearings Division	528,753	678,942	150,189
Investigations Division	1,168,639	2,172,971	1,004,332
Health Facilities Division	3,555,328	5,763,146	2,207,818
Employment Appeal Board	42,215	42,215	0
Child Advocacy Board	2,680,290	2,680,290	0
Food and Consumer Safety	0	1,279,331	1,279,331
Total Inspections & Appeals, Dept. of	\$ 9,502,965	\$ 12,865,304	\$ 3,362,339

Other Fund Recommendations

	<u>Estimated FY 2012</u>	<u>Gov Rec FY 2013</u>	<u>Gov Rec vs Est. FY 2012</u>
<u>Inspections & Appeals, Dept. of</u>			
Inspections and Appeals, Dept. of			
DIA - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 0
DIA - Med Fraud - Dependent Adult Abuse	250,000	0	-250,000
Medicaid Fraud - EBT Investigations	119,070	0	-119,070
Medicaid Fraud - Boarding Homes	119,480	0	-119,480
Medicaid Fraud - Dependent Adult	885,262	0	-885,262
Medicaid Fraud - Assisted Living	1,339,527	0	-1,339,527
Medicaid Fraud - Health Facilities	650,000	0	-650,000
Total Inspections and Appeals, Dept. of	\$ 4,987,236	\$ 1,623,897	\$ -3,363,339
Racing Commission			
Pari-Mutuel Regulation Fund	\$ 2,628,519	\$ 2,898,925	\$ 270,406
Riverboat Regulation Fund	3,194,244	2,923,838	-270,406
Total Racing Commission	\$ 5,822,763	\$ 5,822,763	\$ 0
Total Inspections & Appeals, Dept. of	\$ 10,809,999	\$ 7,446,660	\$ -3,363,339

Significant changes include:

- A General Fund increase of \$3.4 million to replace funding from the Medicaid Trust Fund for the Administrative Hearings, Investigations, and Health Facilities Divisions.
- Shifting funding of \$1.3 million of General Fund moneys from the Administration Division to separately appropriate funding for a new Food and Consumer Safety Division.
- Shifting \$270,000 from the Riverboat Regulation Fund to the Pari-Mutuel Regulation Fund to adjust the allocation of administrative costs.

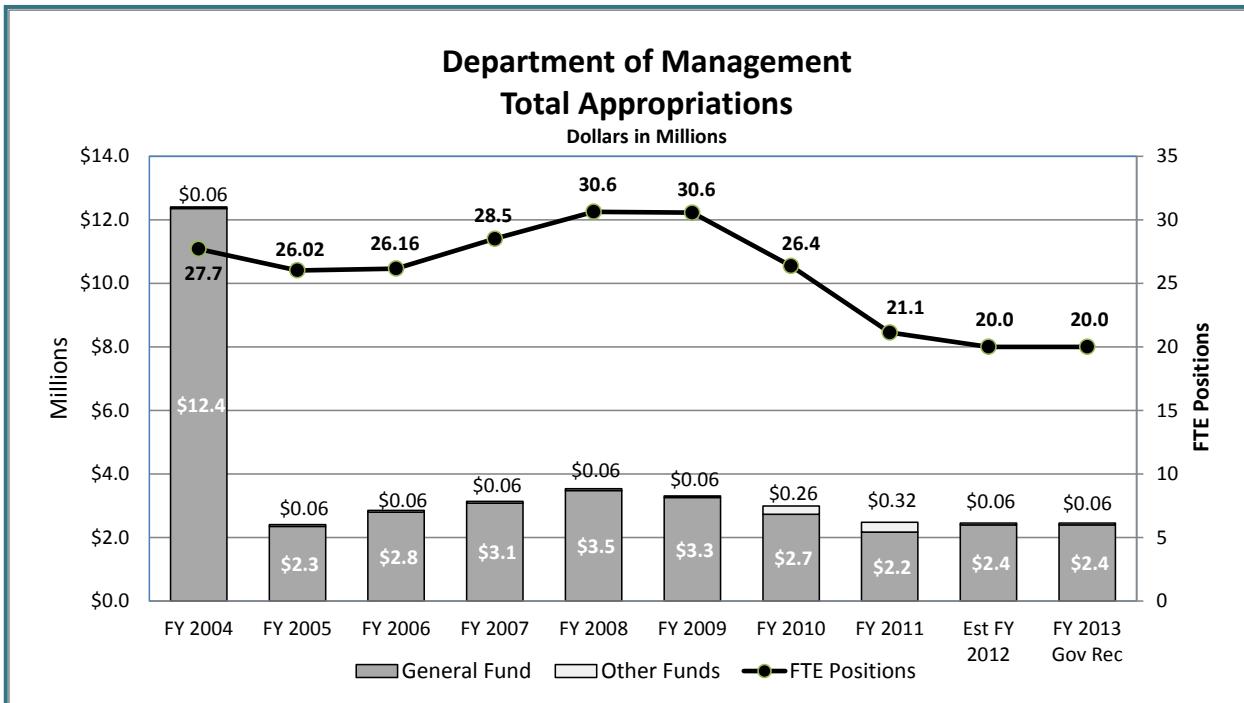
Issues

Nursing Home Inspections – Federal requirements for surveying (i.e., inspecting) care facilities will be changing. The Quality Indicator Survey (QIS) process is a new federal survey process that utilizes a software program for a comprehensive review of the facility's compliance and identification of concern areas for further investigation by the surveyor. The QIS process requires survey teams to review a larger sample of residents than the current survey process, may require upfront time to train personnel, and will take more hours to complete. As a result, the Department anticipates that implementation of QIS will require an increase in FTEs to meet the federal timeframes for survey frequency. There is a temporary hold on implementation, so Iowa may not implement the process until FY 2014.

Medicaid Fraud Fund – The Medicaid Fraud Fund receives revenues from a portion of the settlements of national Medicaid fraud cases, with the reimbursement going to the Medicaid Program and the penalty funds deposited in the Medicaid Fraud Fund. Since FY 2002, receipts have varied from a low of \$25,000 to a high of \$4.1 million with an annual average of \$1.1 million. The Fund balances have ranged from a low of \$2,700 to a high of \$5.7 million, with an average balance of \$1.9 million. During the first six months of FY 2012, the Fund has had receipts of \$716,000 and has a balance of \$3.1 million as of December 2011. Of the FY 2012 projected ending-balance, \$2.7 million has been appropriated for FY 2013 for several Divisions within the Department.

Department of Management

The Department of Management (DOM) is the planning and budgeting agency within the Executive Branch. The director of the DDOM serves as the Governor's chief financial advisor.



The Governor is recommending FY 2013 General Fund appropriations of \$2.4 million. This is no change compared to estimated FY 2012.

The Governor is also recommending an FY 2013 other fund appropriation of \$56,000. This is no change compared to estimated FY 2012.

General Fund Recommendations

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Management, Dept. of</u>			
Management, Dept. of Department Operations	\$ 2,393,998	\$ 2,393,998	\$ 0
Total Management, Dept. of	\$ 2,393,998	\$ 2,393,998	\$ 0

Other Fund Recommendations

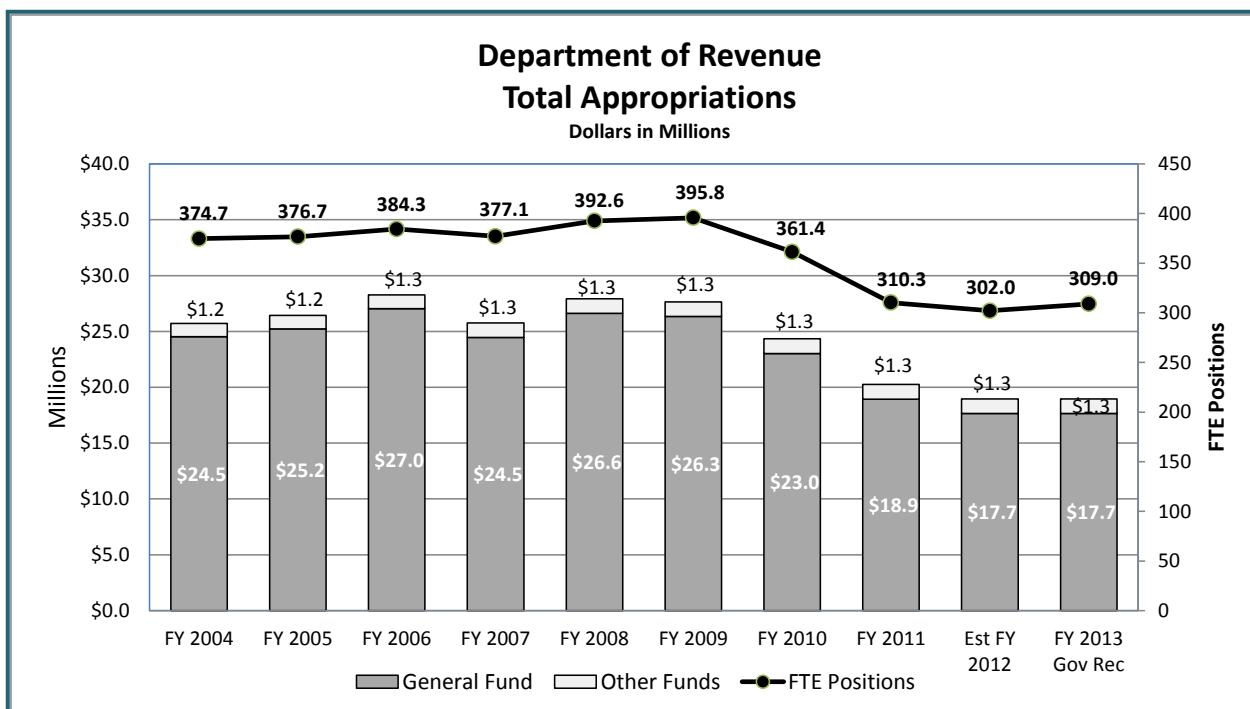
	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Management, Dept. of</u>			
Management, Dept. of DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 0
Total Management, Dept. of	\$ 56,000	\$ 56,000	\$ 0

Issues

Open Government – The DOM has begun implementing Iowa DataShare, a website application providing the public access to financial, tax, and performance data. *The Governor is recommending that DOM continue to work with State agencies to expand the amount of data and information available through the website.*

Department of Revenue

The Department of Revenue is comprised of six divisions, including: Taxpayer Services and Policy, Compliance, Property Tax, Revenue Operations, Technology and Information Management, and Internal Services. The Department of Revenue collects all taxes in Iowa that are required by law. The Department also provides taxpayers with information that supports tax filing and payments.



The Governor is recommending FY 2013 General Fund appropriations totaling \$17.7 million. This is no change compared to estimated FY 2012.

Administration and Regulation Appropriations Subcommittee

The Governor is also requesting an appropriation of \$1.3 million from the Motor Vehicle Fuel Tax Fund for FY 2013. This is no change compared to estimated FY 2012.

General Fund Recommendations

	<u>Estimated FY 2012</u>	<u>Gov Rec FY 2013</u>	<u>Gov Rec vs Est. FY 2012</u>
<u>Revenue, Dept. of</u>			
Revenue, Dept. of			
Revenue, Department of	\$ 17,659,484	\$ 17,659,484	\$ 0
Total Revenue, Dept. of	\$ 17,659,484	\$ 17,659,484	\$ 0

Other Fund Recommendations

	<u>Estimated FY 2012</u>	<u>Gov Rec FY 2013</u>	<u>Gov Rec vs Est. FY 2012</u>
<u>Revenue, Dept. of</u>			
Revenue, Dept. of			
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 0
Total Revenue, Dept. of	\$ 1,305,775	\$ 1,305,775	\$ 0

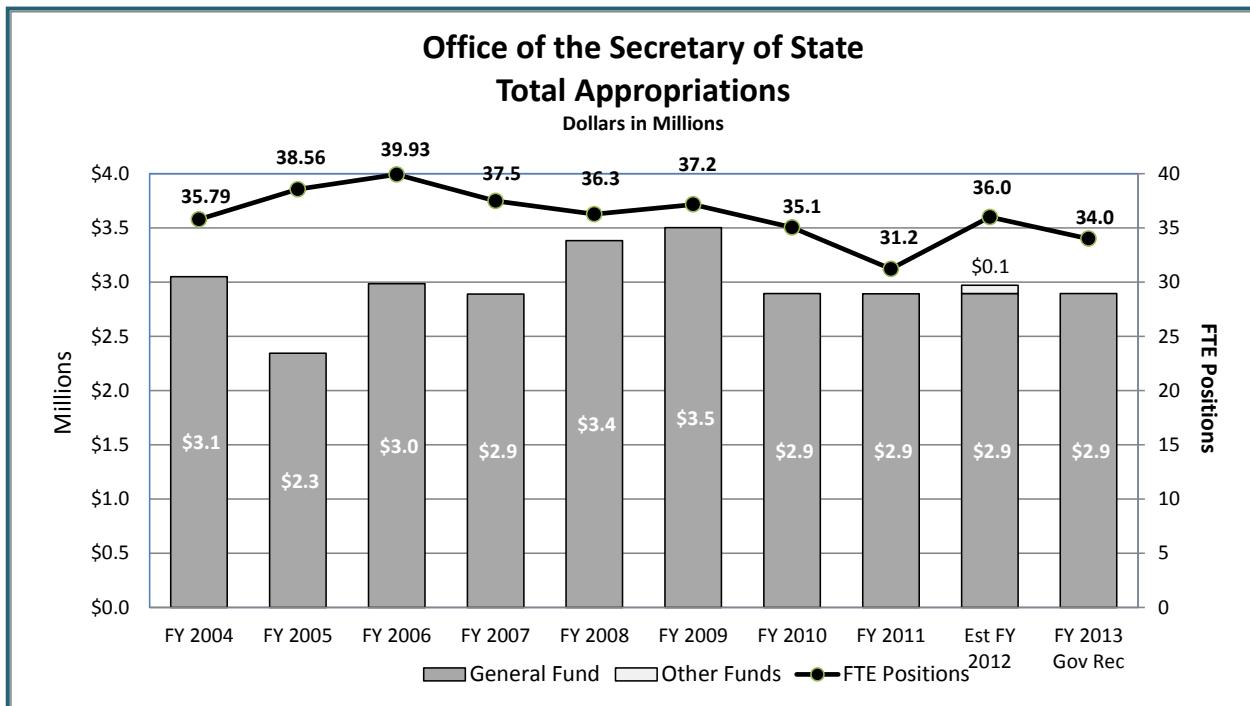
Issues

Optimum Staffing for Revenue Examiners – The Department received an appropriation for five additional revenue examiners which were projected to produce additional revenues of \$2.7 million in FY 2011. The additional examiners were more productive than expected and produced actual additional revenues of \$3.4 million. The Subcommittee may want to examine the optimal staffing for revenue examiners.

Cigarette Stamp Costs – Funding for printing of Cigarette Stamps is shown under the standing appropriations. The vendor supplying cigarette stamps has been raising prices over the last few years. The prices increased from \$0.73 per thousand stamps for FY 2010 and before, to \$1.01 per thousand in FY 2011, to \$3.50 per thousand in FY 2012. The vendor attributes much of the increase to new security and fraud prevention measures.

Secretary of State

The Secretary of State is responsible for receiving documents such as Uniform Commercial Code financing statements, trademarks, business entity documents, and other statutorily required special filings. The Office also coordinates and supervises elections and maintains and operates the Voter Registration Program.



The Governor is recommending FY 2013 General Fund appropriations totaling \$2.9 million. This represents no change compared to estimated FY 2012.

The Governor is also recommending elimination of the \$75,000 one-time funding from IowAccess that was used to support redistricting activities during FY 2012.

General Fund Recommendations

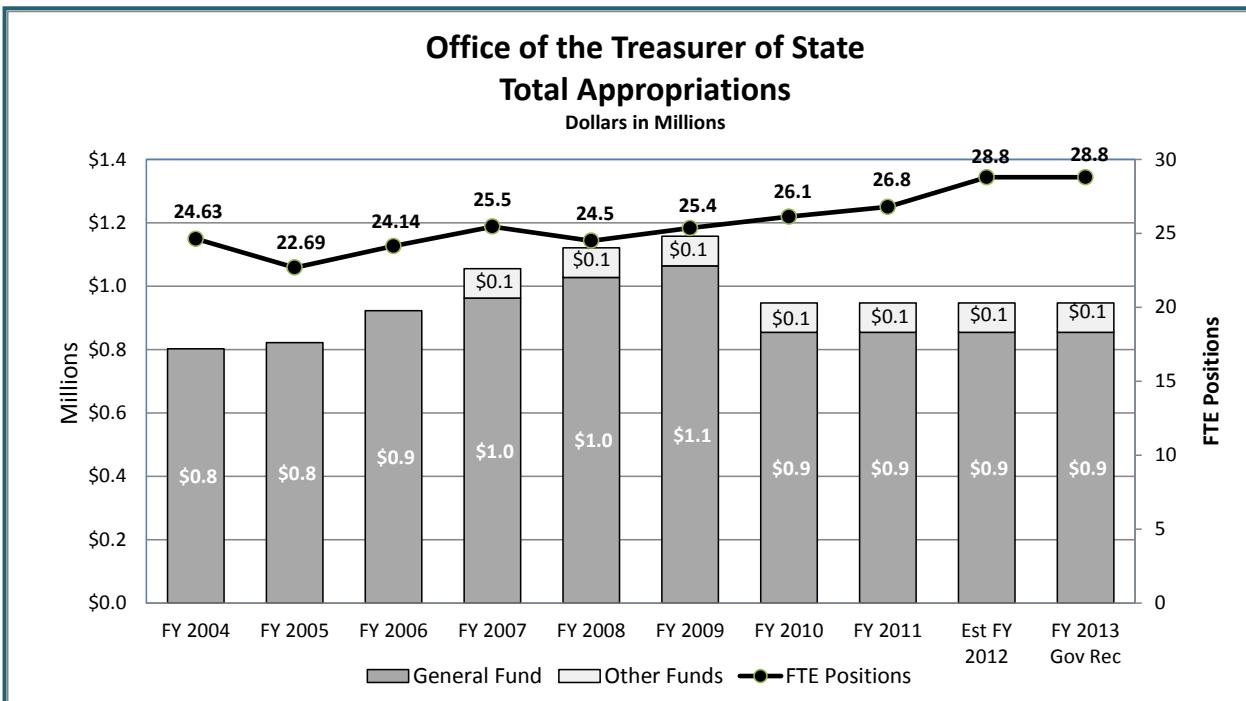
	<u>Estimated FY 2012</u>	<u>Gov Rec FY 2013</u>	<u>Gov Rec vs Est. FY 2012</u>
<u>Secretary of State</u>			
Secretary of State			
Secretary of State - Operations	\$ 2,895,585	\$ 2,895,585	\$ 0
Total Secretary of State	\$ 2,895,585	\$ 2,895,585	\$ 0

Other Fund Recommendations

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
<u>Secretary of State</u>			
Secretary of State			
Redistricting-lowAccess	\$ 75,000	\$ 0	\$ -75,000
Total Secretary of State	\$ 75,000	\$ 0	\$ -75,000

Treasurer of State

The Treasurer of State provides financial services to the State of Iowa by maintaining records of the receipts and disbursements in the State treasury. The Treasurer is responsible for reporting the bonding activities of all political subdivisions and agencies and makes recommendations to the General Assembly and the Governor on modifications to the bonding authority.



The Governor is recommending an FY 2013 General Fund appropriation of \$854,000 for operation of the Office. This is no change compared to estimated FY 2012.

The Governor is also recommending a Road Use Tax Fund appropriation of \$93,000 for FY 2013 to fund I/3 budget system expenses. This is no change compared to estimated FY 2012.

Administration and Regulation Appropriations Subcommittee

General Fund Recommendations

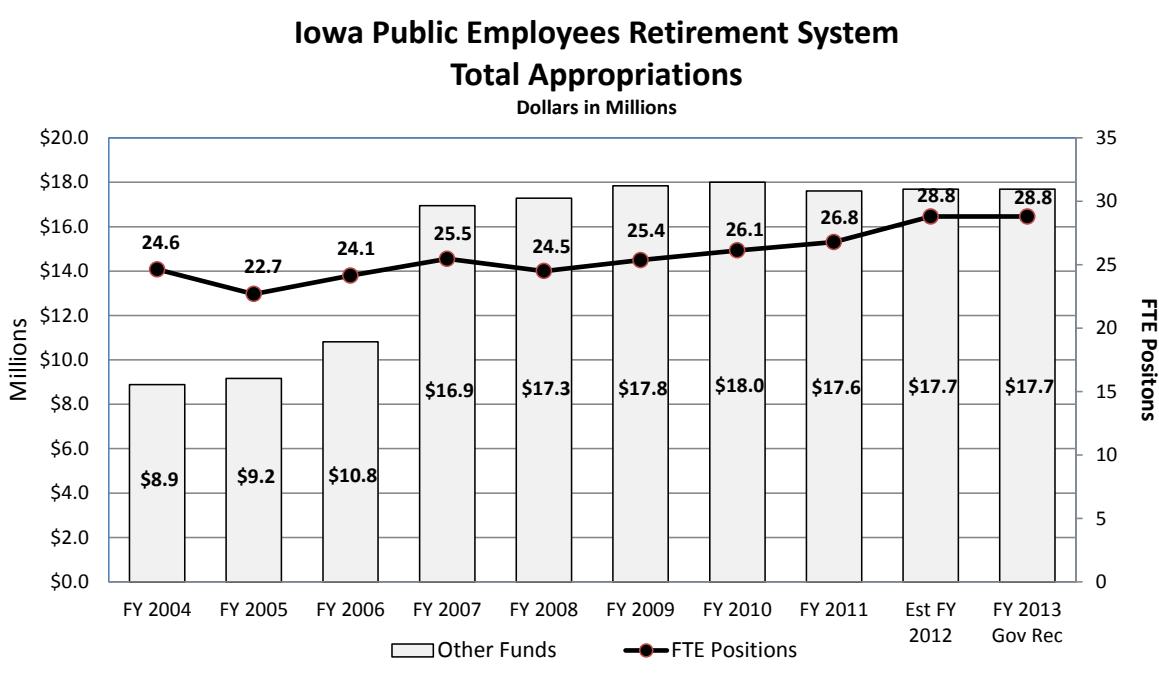
	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
Treasurer of State			
Treasurer of State			
Treasurer - General Office	\$ 854,289	\$ 854,289	\$ 0
Total Treasurer of State	\$ 854,289	\$ 854,289	\$ 0

Other Fund Recommendations

	Estimated FY 2012	Gov Rec FY 2013	Gov Rec vs Est. FY 2012
Treasurer of State			
Treasurer of State			
I-3 Expenses - RUTF	\$ 93,148	\$ 93,148	\$ 0
Total Treasurer of State	\$ 93,148	\$ 93,148	\$ 0

Iowa Public Employees Retirement System

The Iowa Public Employees' Retirement System (IPERS) administers the retirement benefits for many of Iowa's public employees. Iowa's public employers use IPERS benefits to attract and retain qualified public personnel in public service. The benefits help public employees care for themselves during retirement.



Administration and Regulation Appropriations Subcommittee

The Governor is recommending an appropriation of \$17.7 million from the IPERS Trust Fund for FY 2013 for administration of the Fund. This is no change compared to estimated FY 2012.

Other Fund Recommendations

	<u>Estimated FY 2012</u>	<u>Gov Rec FY 2013</u>	<u>Gov Rec vs Est. FY 2012</u>
<u>IPERS Administration</u>			
IPERS Administration	\$ 17,686,968	\$ 17,686,968	\$ 0
Total IPERS Administration	\$ 17,686,968	\$ 17,686,968	\$ 0

LSA Publications

The following *Fiscal Topics* have been issued by the LSA that relate to the Administration and Regulation Appropriations Subcommittee:

- *Fiscal Topic:* [Budget Unit: Auditor of State](#)
- *Fiscal Topic:* [Budget Unit: Department of Administrative Services](#)
- *Fiscal Topic:* [Budget Unit: Treasurer of State](#)
- *Fiscal Topic:* [State Appeals Board Appropriations](#)
- *Fiscal Topic:* [FY 2011 Gaming Revenues](#)
- *Fiscal Topic:* [Performance of Duty Appropriations](#)

Staff Contacts: Ron Robinson (515-281-6256) ron.robinson@legis.state.ia.us

Dwayne Ferguson (515-281-6561) dwayne.ferguson@legis.state.ia.us

General Fund Tracking

Appendix A

Administration and Regulation

General Fund

	Actual FY 2011 <u>(1)</u>	Estimated FY 2012 <u>(2)</u>	Enacted FY 2013 <u>(3)</u>	Gov Rec Adjust. FY 2013 <u>(4)</u>	Total Gov Rec FY 2013 <u>(5)</u>	Total Gov Rec vs Est FY 2012 <u>(6)</u>	Percent Change <u>(7)</u>
Administrative Services, Dept. of							
Administrative Services, Dept.	\$ 4,467,583	\$ 4,020,344	\$ 2,010,172	\$ 2,010,172	\$ 4,020,344	\$ 0	0.0%
Utilities	3,126,547	2,626,460	1,313,230	1,313,230	2,626,460	0	0.0%
Terrace Hill Operations	263,329	405,914	202,957	296,068	499,025	93,111	22.9%
I3 Distribution	0	3,277,946	1,638,973	1,638,973	3,277,946	0	0.0%
Iowa Building Operations	0	995,535	497,768	497,767	995,535	0	0.0%
Technology Procurement	2,113,169	0	0	0	0	0	--
Total Administrative Services, Dept. of	\$ 9,970,628	\$ 11,326,199	\$ 5,663,100	\$ 5,756,210	\$ 11,419,310	\$ 93,111	0.8%
Auditor of State							
Auditor Of State	\$ 904,193	\$ 905,468	\$ 452,734	\$ 452,734	\$ 905,468	\$ 0	0.0%
Auditor of State - General Office							
Total Auditor of State	\$ 904,193	\$ 905,468	\$ 452,734	\$ 452,734	\$ 905,468	\$ 0	0.0%
Ethics and Campaign Disclosure							
Campaign Finance Disclosure	\$ 371,910	\$ 475,000	\$ 237,500	\$ 272,500	\$ 510,000	\$ 35,000	7.4%
Ethics & Campaign Disclosure Board							
Total Ethics and Campaign Disclosure	\$ 371,910	\$ 475,000	\$ 237,500	\$ 272,500	\$ 510,000	\$ 35,000	7.4%
Commerce, Dept. of							
Alcoholic Beverages	\$ 1,449,887	\$ 1,220,391	\$ 610,196	\$ 610,195	\$ 1,220,391	\$ 0	0.0%
Alcoholic Beverages Operations							
Professional Licensing and Reg.	\$ 644,825	\$ 600,353	\$ 300,177	\$ 300,176	\$ 600,353	\$ 0	0.0%
Professional Licensing Bureau							
Total Commerce, Dept. of	\$ 2,094,712	\$ 1,820,744	\$ 910,373	\$ 910,371	\$ 1,820,744	\$ 0	0.0%
Iowa Tele & Tech Commission							
Iowa Communications Network	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 992,913	--
Regional Telecom Councils							
Total Iowa Tele & Tech Commission	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 992,913	--

Administration and Regulation

General Fund

	Actual FY 2011 <u>(1)</u>	Estimated FY 2012 <u>(2)</u>	Enacted FY 2013 <u>(3)</u>	Gov Rec Adjust. FY 2013 <u>(4)</u>	Total Gov Rec FY 2013 <u>(5)</u>	Total Gov Rec vs Est FY 2012 <u>(6)</u>	Percent Change <u>(7)</u>
Governor							
Governor's Office	\$ 1,972,752	\$ 2,288,025	\$ 1,144,013	\$ 1,050,901	\$ 2,194,914	\$ -93,111	-4.1%
Governor/LI, Governor's Office	\$ 122,829	0	0	0	0	0	-
Administrative Rules Coordinator	127,075	0	0	0	0	0	-
Terrace Hill Quarters	70,783	0	0	0	0	0	-
National Governor's Association	40,832	0	0	0	0	0	-
State-Federal Relations							
Total Governor's Office	<u>\$ 2,334,271</u>	<u>\$ 2,288,025</u>	<u>\$ 1,144,013</u>	<u>\$ 1,050,901</u>	<u>\$ 2,194,914</u>	<u>\$ -93,111</u>	<u>-4.1%</u>
Governor Elect Expenses	\$ 10,000	0	0	0	0	0	-
Governor Elect Expenses							
Total Governor	<u>\$ 2,344,271</u>	<u>\$ 2,288,025</u>	<u>\$ 1,144,013</u>	<u>\$ 1,050,901</u>	<u>\$ 2,194,914</u>	<u>\$ -93,111</u>	<u>-4.1%</u>
Governor's Office of Drug Control Policy							
Office of Drug Control Policy	\$ 346,213	\$ 290,000	\$ 145,000	\$ 201,213	\$ 346,213	\$ 56,213	19.4%
Drug Policy Coordinator							
Total Governor's Office of Drug Control Policy	<u>\$ 346,213</u>	<u>\$ 290,000</u>	<u>\$ 145,000</u>	<u>\$ 201,213</u>	<u>\$ 346,213</u>	<u>\$ 56,213</u>	<u>19.4%</u>
Human Rights, Dept. of							
Human Rights, Department of							
Human Rights Administration	\$ 205,636	\$ 206,103	\$ 103,052	\$ 103,051	\$ 206,103	\$ 0	0.0%
Community Advocacy and Services	1,120,915	1,028,077	514,039	514,038	1,028,077	0	0.0%
Criminal & Juvenile Justice	1,141,883	1,023,892	511,946	511,946	1,023,892	0	0.0%
Total Human Rights, Dept. of	<u>\$ 2,468,434</u>	<u>\$ 2,258,072</u>	<u>\$ 1,129,037</u>	<u>\$ 1,129,035</u>	<u>\$ 2,258,072</u>	<u>\$ 0</u>	<u>0.0%</u>
Inspections & Appeals, Dept. of							
Inspections and Appeals, Dept. of							
Administration Division	\$ 1,629,656	\$ 1,527,740	\$ 763,870	\$ -515,461	\$ 248,409	\$ -1,279,331	-83.7%
Administrative Hearings Division	587,493	528,753	264,377	414,565	678,942	150,189	28.4%
Investigations Division	1,240,626	1,168,639	584,320	1,588,651	2,172,971	1,004,332	85.9%
Health Facilities Division	3,787,852	3,555,328	1,777,664	3,985,482	5,763,146	2,207,818	62.1%
Employment Appeal Board	44,746	42,215	21,108	42,215	42,215	0	0.0%
Child Advocacy Board	2,678,008	2,680,290	1,340,145	1,340,145	2,680,290	0	0.0%
Food and Consumer Safety	0	0	0	1,279,331	1,279,331	1,279,331	-
Total Inspections and Appeals, Dept. of	<u>\$ 9,968,381</u>	<u>\$ 9,502,965</u>	<u>\$ 4,751,748</u>	<u>\$ 8,113,820</u>	<u>\$ 12,865,304</u>	<u>\$ 3,362,339</u>	<u>35.4%</u>

Administration and Regulation

General Fund

	Actual FY 2011 <u>(1)</u>	Estimated FY 2012 <u>(2)</u>	Enacted FY 2013 <u>(3)</u>	Gov Rec Adjust. FY 2013 <u>(4)</u>	Total Gov Rec FY 2013 <u>(5)</u>	Total Gov Rec vs Est FY 2012 <u>(6)</u>	Percent Change <u>(7)</u>
Racing Commission							
Pari-Mutuel Regulation	\$ 2,495,376	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	-
Riverboat Regulation	3,078,100	0	0	0	0	0	-
Total Racing Commission	\$ 5,573,476	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	-
Total Inspections & Appeals, Dept. of Management	\$ 15,541,857	\$ 9,502,065	\$ 4,751,484	\$ 8,113,820	\$ 12,865,304	\$ 3,362,339	35.4%
Management, Dept. of Department Operations	\$ 1,993,328	\$ 2,393,998	\$ 1,196,999	\$ 1,196,999	\$ 2,393,998	\$ 0	0.0%
Grants Enterprise Management	170,670	0	0	0	0	0	-
Total Management, Dept. of Rebuild Iowa Office	\$ 2,163,998	\$ 2,393,998	\$ 1,196,999	\$ 1,196,999	\$ 2,393,998	\$ 0	0.0%
Rebuild Iowa Office	\$ 472,361	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	-
Rebuild Iowa Office	472,361	0	0	0	0	0	-
Total Rebuild Iowa Office	\$ 472,361	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	-
Revenue, Dept. of							
Revenue, Dept. of School Infrastructure Transfer	\$ 18,625,258	\$ 17,659,484	\$ 8,829,742	\$ 8,829,742	\$ 17,659,484	\$ 0	0.0%
Revenue, Department of Revenue Examiners	315,801	0	0	0	0	0	-
Total Revenue, Dept. of	\$ 18,941,059	\$ 17,659,484	\$ 8,829,742	\$ 8,829,742	\$ 17,659,484	\$ 0	0.0%
Secretary of State							
Secretary of State	\$ 2,892,261	\$ 2,895,585	\$ 1,447,793	\$ 1,447,792	\$ 2,895,585	\$ 0	0.0%
Secretary of State - Operations	2,892,261	2,895,585	1,447,793	1,447,792	2,895,585	0	0.0%
Total Secretary of State	\$ 2,892,261	\$ 2,895,585	\$ 1,447,793	\$ 1,447,792	\$ 2,895,585	\$ 0	0.0%
Treasurer of State							
Treasurer of State	\$ 854,265	\$ 854,289	\$ 427,145	\$ 427,144	\$ 854,289	\$ 0	0.0%
Treasurer - General Office	854,265	854,289	427,145	427,144	854,289	0	0.0%
Total Treasurer of State	\$ 59,366,162	\$ 52,669,829	\$ 26,334,920	\$ 30,781,374	\$ 57,116,294	\$ 4,446,465	8.4%

Other Funds Tracking

Appendix B

Administration and Regulation

Other Fund

	Actual FY 2011 (1)	Estimated FY 2012 (2)	Enacted FY 2013 (3)	Gov Rec Adjust FY 2013 (4)	Total Gov Rec FY 2013 (5)	Total Gov Rec vs Est FY 2012 (6)	Percent Change (7)
Administrative Services, Dept. of							
Administrative Services							
Terrace Hill Operations - CRF	\$ 168,494	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Autism Coverage - UST	140,000	0	0	0	0	0	--
Medication Therapy Management - UST	543,000	0	0	0	0	0	--
Total Administrative Services, Dept. of	\$ 851,494	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
Commerce, Dept. of							
Banking Division							
Banking Division - CMRF	\$ 8,814,932	\$ 8,851,670	\$ 4,425,835	\$ 4,672,335	\$ 9,098,170	\$ 246,500	2.8%
Credit Union Division							
Credit Union Division - CMRF	\$ 1,722,097	\$ 1,727,995	\$ 863,998	\$ 928,997	\$ 1,792,995	\$ 65,000	3.8%
Insurance Division							
Insurance Division Operations - CMRF	\$ 54,999	\$ 0	\$ 2,491,622	\$ 2,491,622	\$ 4,983,244	\$ 0	--
Insurance Division - CMRF	4,914,534	4,983,244	0	0	0	0	0.0%
Insurance Information Exchange - UST	147,000	0	0	0	0	0	--
Total Insurance Division	\$ 5116,533	\$ 4,983,244	\$ 2,491,622	\$ 2,491,622	\$ 4,983,244	\$ 0	0.0%
Utilities Division							
Utilities Division - CMRF	\$ 8,149,457	\$ 8,173,069	\$ 4,086,535	\$ 4,086,534	\$ 8,173,069	\$ 0	0.0%
Nuclear Power Reg. - CMRF	0	0	425,000	-425,000	0	0	--
Total Utilities Division	\$ 8,149,457	\$ 8,173,069	\$ 4,511,535	\$ 3,661,534	\$ 8,173,069	\$ 0	0.0%
Professional Licensing and Reg.							
Field Auditor - Housing Impr. Fund	\$ 62,317	\$ 62,317	\$ 31,159	\$ 31,158	\$ 62,317	\$ 0	0.0%
Total Commerce, Dept. of	\$ 23,865,336	\$ 23,798,295	\$ 12,324,149	\$ 11,785,646	\$ 24,109,795	\$ 311,500	1.3%
Human Rights, Dept. of							
Human Rights, Department of							
Public Safety Advisory Board - UST	\$ 140,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--
Total Human Rights, Dept. of	\$ 140,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	--

Administration and Regulation

Other Fund

	Actual FY 2011 (1)	Estimated FY 2012 (2)	Enacted FY 2013 (3)	Gov Rec Adjust FY 2013 (4)	Total Gov Rec FY 2013 (5)	Total Gov Rec vs Est FY 2012 (6)	Percent Change (7)
Inspections & Appeals, Dept. of							
DIA - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 811,949	\$ 811,948	\$ 1,623,897	\$ 0	-250,000 0.0%
DIA - Med Fraud - Dependent Adult Abuse	250,000	250,000	0	0	0	0	-100,000 -100.0%
Medicaid Fraud - EBT Investigations	119,070	119,070	0	0	0	0	-119,070 -100.0%
Medicaid Fraud - Boarding Homes	119,480	119,480	0	0	0	0	-119,480 -100.0%
Medicaid Fraud - Dependent Adult	885,262	885,262	0	0	0	0	-885,262 -100.0%
Medicaid Fraud - Assisted Living	1,339,527	1,339,527	669,764	-669,764	0	0	-1,339,527 -100.0%
Medicaid Fraud - Health Facilities	0	655,000	0	0	0	0	-655,000 -100.0%
Total Inspections and Appeals, Dept. of	\$ 4,337,236	\$ 4,987,236	\$ 1,481,713	\$ 142,184	\$ 1,623,897	\$ 0	-3,363,339 -67.4%
Racing Commission							
Pari-Mutuel Regulation Fund	\$ 0	\$ 2,628,519	\$ 1,255,720	\$ 1,643,205	\$ 2,898,925	\$ 270,406	10.3%
Riverboat Regulation Fund	0	3,194,244	1,539,050	1,384,788	2,923,838	-270,406	-8.5%
Total Racing Commission	\$ 0	\$ 5,822,763	\$ 2,794,770	\$ 3,027,993	\$ 5,822,763	\$ 0	0.0%
Total Inspections & Appeals, Dept. of	\$ 4,337,236	\$ 10,809,999	\$ 4,276,483	\$ 3,170,177	\$ 7,446,660	\$ 0	-3,363,339 -31.1%
Management, Dept. of							
Management, Dept. of							
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 28,000	\$ 28,000	\$ 56,000	\$ 0	0.0%
DOM Operations - CRF	260,000	0	0	0	0	0	--
Total Management, Dept. of	\$ 316,000	\$ 56,000	\$ 28,000	\$ 28,000	\$ 56,000	\$ 0	0.0%
Revenue, Dept. of							
Revenue, Dept. of							
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 652,888	\$ 652,887	\$ 1,305,775	\$ 0	0.0%
Total Revenue, Dept. of	\$ 1,305,775	\$ 1,305,775	\$ 652,888	\$ 652,887	\$ 1,305,775	\$ 0	0.0%

Administration and Regulation

Other Fund

	Actual FY 2011 <u>(1)</u>	Estimated FY 2012 <u>(2)</u>	Enacted FY 2013 <u>(3)</u>	Gov Rec Adjust FY 2013 <u>(4)</u>	Total Gov Rec FY 2013 <u>(5)</u>	Total Gov Rec vs Est FY 2012 <u>(6)</u>	Percent Change <u>(7)</u>
Secretary of State							
Secretary of State	\$ 0	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ -75,000	-100.0%
Redistricting-LowAccess	\$ 0	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ -75,000	-100.0%
Total Secretary of State	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	-100.0%
Treasurer of State							
Treasurer of State	\$ 93,148	\$ 93,148	\$ 46,574	\$ 46,574	\$ 93,148	\$ 0	0.0%
I-3 Expenses - RUTTF	\$ 93,148	\$ 93,148	\$ 46,574	\$ 46,574	\$ 93,148	\$ 0	0.0%
Total Treasurer of State	\$ 93,148	\$ 93,148	\$ 46,574	\$ 46,574	\$ 93,148	\$ 0	0.0%
IPERS Administration							
IPERS Administration	\$ 17,606,229	\$ 17,686,968	\$ 8,843,484	\$ 8,843,484	\$ 17,686,968	\$ 0	0.0%
Total IPERS Administration	\$ 17,606,229	\$ 17,686,968	\$ 8,843,484	\$ 8,843,484	\$ 17,686,968	\$ 0	0.0%
Total Administration and Regulation	\$ 48,515,218	\$ 53,825,185	\$ 26,171,578	\$ 24,526,768	\$ 50,698,346	\$ -3,126,839	-5.8%

FTE Position Tracking

Appendix C

Explanation of FTE Position Data

The following is an explanation of the Full-Time Equivalent (FTE) information provided on the following tables. The columns of FTE data represent different points in time that the numbers were compiled. For additional information on the State's FTE positions, see the following LSA report entitled, State of Iowa FY 2011 FTE positions and Personnel Costs: <https://www.legis.iowa.gov/DOCS/LSA/IssReview/2012/IRDLR000.PDF>

Final Action FY 2011: This information represents the number of FTEs that were appropriated in session law during the 2010 Legislative Session.

Actual FY 2011: This data represents the actual FTE utilization calculated at the close of the fiscal year. The FTE usage is calculated by taking the actual hours worked during the fiscal year and dividing the number by 2,080 hours. For example, if a department has budgeted a full-time position (equating to 1.0 FTE) and this position is vacant for six months of the fiscal year, at the close of the fiscal year, the calculation of the actual FTE would be 0.5 ($1,040 \div 2,080$). The calculation of the actual FTE factors out the portion of the FTE that was vacant during the fiscal year.

Actual FY 11 vs. Final Act FY 11: This shows the difference between the estimates being used at the close of the 2010 Legislative Session and the actual FTE utilization calculated at the close of the fiscal year.

Final Action FY 2012: This information represents the number of FTEs that were appropriated in session law during the 2011 Legislative Session.

Estimated FY 2012: This data represents the estimated FTEs that were budgeted by the departments on or around the beginning of FY 2012 and incorporates any revisions that would have been made to the budget by the departments through (approximately) December of 2011. Changes to the estimates can occur for a variety of reasons. For example, if departments are not provided funding for salary adjustment to cover the costs of funding collective bargaining contracts, the departments will often reduce the number of FTEs in order to cover costs.

Est. FY 12 vs. Final Act FY 12: This column shows the difference between the estimates provided at the beginning of FY 2012 and the FTE positions enacted during the 2011 Legislative Session.

Gov. Rec. vs. Est. FY 12: This is the Governor's recommendations for FY 2013.

Gov. Rec. vs. Est. FY 12: Represents the difference between the Governor's recommended FTEs and the most recent estimates for FY 2012.

Administration and Regulation

FTE

	Final Action FY 2011	Actual FY 2011	Actual FY 11 vs Final FY 11	Final Action FY 2012	Estimated FY 2012	Est FY 12 vs Final Act FY 12	Gov Rec FY 2013	Gov Rev vs Est FY 2012
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Administrative Services, Dept. of								
Administrative Services								
Administrative Services, Dept.	62.51	73.80	11.29	84.18	87.87	3.69	78.37	-9.50
DAS Operations	34.40	0.00	-34.40	0.00	0.00	0.00	0.00	0.00
Utilities	1.00	0.99	-0.01	1.00	1.00	0.00	1.00	0.00
Terrace Hill Operations	6.38	0.00	-6.38	6.88	4.00	-2.88	7.00	3.00
Terrace Hill Operations - CRF	0.00	5.38	5.38	0.00	0.00	0.00	0.00	0.00
Iowa Building Operations	0.00	0.01	0.01	7.00	6.78	-0.22	6.78	0.00
Total Administrative Services, Dept. of	104.29	80.17	-24.12	99.06	99.65	0.59	93.15	-6.50
Auditor of State								
Auditor Of State								
Auditor of State - General Office	103.00	99.64	-3.36	103.00	103.00	0.00	103.00	0.00
Total Auditor of State	103.00	99.64	-3.36	103.00	103.00	0.00	103.00	0.00

Administration and Regulation

FTE

	Final Action FY 2011	Actual FY 2011	Actual FY 11 vs Final FY 11	Final Action FY 2012	Estimated FY 2012	Est FY 12 vs Final Act FY 12	Gov Rec FY 2013	Gov Rev vs Est FY 2012
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ethics and Campaign Disclosure								
Campaign Finance Disclosure	5.00	3.68	-1.32	5.00	5.00	0.00	5.00	0.00
Ethics & Campaign Disclosure Board								
Total Ethics and Campaign Disclosure	5.00	3.68	-1.32	5.00	5.00	0.00	5.00	0.00
Commerce, Dept. of								
Alcoholic Beverages	31.00	20.06	-10.94	21.00	18.50	-2.50	18.50	0.00
Alcoholic Beverages Operations	31.00	20.06	-10.94	21.00	18.50	-2.50	18.50	0.00
Total Alcoholic Beverages								
Professional Licensing and Reg.	14.00	11.17	-2.83	12.00	11.25	-0.75	12.00	0.75
Professional Licensing Bureau								
Total Professional Licensing and Reg.	14.00	11.17	-2.83	12.00	11.25	-0.75	12.00	0.75
Banking Division								
Banking Division - CMRF	80.00	70.53	-9.47	80.00	74.00	-6.00	70.50	-3.50
Credit Union Division								
Credit Union Division - CMRF	19.00	14.03	-4.97	19.00	14.00	-5.00	14.00	0.00
Insurance Division								
Insurance Division Operations - CMRF	100.00	0.00	-1.00	0.00	0.00	0.00	0.00	0.00
Insurance Division - CMRF	103.00	92.62	-10.38	106.50	104.50	-2.00	99.50	-5.00
Total Insurance Division	104.00	92.62	-11.38	106.50	104.50	-2.00	99.50	-5.00
Utilities Division								
Utilities Division - CMRF	79.00	64.78	-14.22	79.00	72.00	-7.00	79.00	7.00
Nuclear Power Reg. - CMRF	0.00	0.00	0.00	3.50	0.00	-3.50	0.00	0.00
Total Utilities Division	79.00	64.78	-14.22	82.50	72.00	-10.50	79.00	7.00
Total Commerce, Dept. of	327.00	273.19	-53.81	321.00	294.25	-26.75	293.50	-0.75

Administration and Regulation

FTE

	Final Action FY 2011	Actual FY 2011	Actual FY 11 vs Final FY 11	Final Action FY 2012	Estimated FY 2012	Est FY 12 vs Final Act FY 12	Gov Rec FY 2013	Gov Rev vs Est FY 2012
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Governor								
Governor's Office								
Governor/I.L. Governor's Office	25.25	19.39	-5.86	22.88	26.00	3.12	20.00	-6.00
Administrative Rules Coordinator	3.00	1.77	-1.23	0.00	0.00	0.00	0.00	0.00
Terrace Hill Quarters	10.00	1.79	-8.21	0.00	0.00	0.00	0.00	0.00
State-Federal Relations	2.00	1.46	-0.54	0.00	0.00	0.00	0.00	0.00
Terrace Hill Reduction	-8.12	0.00	8.12	0.00	0.00	0.00	0.00	0.00
Total Governor	<u>32.13</u>	<u>24.42</u>	<u>-7.71</u>	<u>22.88</u>	<u>26.00</u>	<u>3.12</u>	<u>20.00</u>	<u>-6.00</u>
Governor's Office of Drug Control Policy								
Office of Drug Control Policy								
Drug Policy Coordinator	8.00	8.03	0.03	8.00	8.00	0.00	8.00	0.00
Total Governor's Office of Drug Control Policy	<u>8.00</u>	<u>8.03</u>	<u>0.03</u>	<u>8.00</u>	<u>8.00</u>	<u>0.00</u>	<u>8.00</u>	<u>0.00</u>
Human Rights Dept. of								
Human Rights, Department of								
Human Rights Administration	7.00	4.86	-2.14	7.00	6.43	-0.57	5.35	-1.08
Community Advocacy and Services	18.20	10.32	-7.88	17.00	8.96	-8.04	9.38	0.42
Criminal & Juvenile Justice	11.18	10.47	-0.71	10.00	9.12	-0.88	10.00	0.88
Total Human Rights, Dept. of	<u>36.38</u>	<u>25.65</u>	<u>-10.73</u>	<u>34.00</u>	<u>24.51</u>	<u>-9.49</u>	<u>24.73</u>	<u>0.22</u>

Administration and Regulation

FTE

	Final Action FY 2011	Actual FY 2011	Actual FY 11 vs Final FY 11	Final Action FY 2012	Estimated FY 2012	Est FY 12 vs Final Act FY 12	Gov Rec FY 2013	Gov Rev vs Est FY 2012
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Inspections & Appeals, Dept. of								
Inspections and Appeals, Dept. of Administration Division	37.25	35.73	-1.52	37.40	36.25	-1.15	14.25	-22.00
Administrative Hearings Division	24.00	22.51	-1.49	23.00	23.00	0.00	23.00	0.00
Investigations Division	56.00	52.17	-3.83	58.50	58.50	0.00	58.50	0.00
Health Facilities Division	134.75	121.92	-12.83	134.75	134.75	0.00	121.75	-13.00
Employment Appeal Board	15.00	13.67	-1.33	14.00	14.00	0.00	14.00	0.00
Child Advocacy Board	45.04	37.05	-7.99	40.80	32.98	-7.82	32.35	-6.63
Food and Consumer Safety	0.00	0.00	0.00	0.00	0.00	0.00	21.00	21.00
Investigations Div FTEs (SF 313)	0.00	0.00	0.00	2.00	0.00	-2.00	0.00	0.00
Total Inspections and Appeals, Dept. of	312.04	283.05	-28.99	310.45	299.48	-10.97	284.85	-14.63
Racing Commission								
Pari-Mutuel Regulation Fund	0.00	0.00	0.00	28.53	28.53	0.00	32.03	3.50
Riverboat Regulation Fund	0.00	0.00	0.00	44.22	40.81	-3.41	40.72	-0.09
Pari-Mutuel Regulation	28.53	23.40	-5.13	0.00	0.00	0.00	0.00	0.00
Riverboat Regulation	42.22	36.92	-5.30	0.00	0.00	0.00	0.00	0.00
Total Racing Commission	70.75	60.32	-10.43	72.75	69.34	-3.41	72.75	3.41
Total Inspections & Appeals, Dept. of	382.79	343.37	-39.42	383.20	368.82	-14.38	357.60	-11.22
Management, Dept. of								
Management, Dept. of								
Department Operations	60.40	21.13	-39.27	25.00	20.00	-5.00	20.00	0.00
Grants Enterprise Management	1.00	0.00	-1.00	0.00	0.00	0.00	0.00	0.00
DOM Reduction	-34.40	0.00	34.40	0.00	0.00	0.00	0.00	0.00
Total Management, Dept. of	27.00	21.13	-5.87	25.00	20.00	-5.00	20.00	0.00
Revenue, Dept. of								
Revenue, Dept. of								
Revenue, Department of	360.07	262.97	-97.10	303.48	248.16	-55.32	245.46	-2.70
Revenue Examiners	5.00	3.50	-1.50	0.00	0.00	0.00	0.00	0.00
Total Revenue, Dept. of	365.07	266.47	-98.60	303.48	248.16	-55.32	245.46	-2.70

Administration and Regulation

FTE

	Actual FY 2011	Actual FY 2011 vs Final FY 11	Final Action FY 2012	Estimated FY 2012	Est FY 12 vs Final Act FY 12	Gov Rec FY 2013	Gov Rev vs Est FY 2012
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Rebuild Iowa Office							
Rebuild Iowa Office	12.00	10.86	-1.14	0.00	0.00	0.00	0.00
Rebuild Iowa Office	12.00	10.86	-1.14	0.00	0.00	0.00	0.00
Total Rebuild Iowa Office							
Secretary of State							
Secretary of State	43.00	31.22	-11.78	45.00	35.00	-10.00	34.00
Secretary of State - Operations	43.00	31.22	-11.78	45.00	35.00	-10.00	34.00
Total Secretary of State							
Treasurer of State							
Treasurer of State	28.80	26.79	-2.01	28.80	28.80	0.00	28.80
Treasurer - General Office	28.80	26.79	-2.01	28.80	28.80	0.00	28.80
Total Treasurer of State							
IPERS Administration							
IPERS Administration	90.13	82.11	-8.02	90.13	83.00	-7.13	90.13
IPERS Administration	90.13	82.11	-8.02	90.13	83.00	-7.13	90.13
Total IPERS Administration							
Total Administration and Regulation	1,564.59	1,296.74	-267.85	1,468.55	1,344.19	-124.36	1,323.37
							-20.82

Note: The historical FTE report contains both appropriated and nonappropriated FTE positions to show total FTE usage.

Historical Appropriations

FY 2004 – Gov. Rec. FY 2013

Appendix D

Administration and Regulation

General Fund

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Gov Rec FY 2013
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<u>Administrative Services, Dept. of</u>										
Administrative Services, Dept.	\$ 17,510,688	\$ 5,248,434	\$ 5,048,824	\$ 6,096,632	\$ 6,469,186	\$ 6,316,905	\$ 4,814,309	\$ 4,467,583	\$ 4,020,344	\$ 4,020,344
Utilities	0	2,576,000	3,080,865	4,080,865	3,824,800	3,643,197	3,127,085	3,126,547	2,626,460	2,626,460
Terrace Hill Operations	0	0	0	0	0	0	0	0	0	499,025
I3 Distribution	0	0	0	0	0	0	0	0	0	3,277,946
Iowa Building Operations	0	0	0	0	0	0	0	0	0	995,535
Technology Procurement	0	0	0	0	0	0	0	0	0	0
Deferred Compensation Program	55,230	0	0	0	0	0	0	0	0	0
Shuttle Service	0	0	0	0	0	120,000	0	0	0	0
DAS Distribution Account	0	1,032,852	-71,714	0	0	0	0	0	0	0
DAS - Revolving Fund	0	1,889,610	0	0	0	0	0	0	0	0
Financial Administration	0	0	200,000	200,000	0	0	0	0	0	0
Total Administrative Services, Dept. of	\$ 17,505,918	\$ 10,746,896	\$ 8,257,975	\$ 10,377,497	\$ 10,413,986	\$ 9,960,102	\$ 7,941,394	\$ 9,970,628	\$ 11,326,199	\$ 11,419,310
<u>Auditor of State</u>										
Auditor Of State	\$ 1,147,676	\$ 1,172,208	\$ 1,207,341	\$ 1,211,873	\$ 1,249,178	\$ 1,233,691	\$ 814,921	\$ 904,193	\$ 905,468	\$ 905,468
Auditor of State - General Office										
Total Auditor of State	\$ 1,147,676	\$ 1,172,208	\$ 1,207,341	\$ 1,211,873	\$ 1,249,178	\$ 1,233,691	\$ 814,921	\$ 904,193	\$ 905,468	\$ 905,468
<u>Ethics and Campaign Disclosure</u>										
Campaign Finance Disclosure	\$ 412,332	\$ 433,245	\$ 487,023	\$ 512,669	\$ 532,122	\$ 537,256	\$ 470,700	\$ 371,910	\$ 475,000	\$ 510,000
Ethics & Campaign Disclosure Board										
Total Ethics and Campaign Disclosure	\$ 412,332	\$ 433,245	\$ 487,023	\$ 512,669	\$ 532,122	\$ 537,256	\$ 470,700	\$ 371,910	\$ 475,000	\$ 510,000
<u>Commerce, Dept. of</u>										
Alcoholic Beverages	\$ 1,876,497	\$ 1,883,441	\$ 1,930,962	\$ 2,057,289	\$ 2,079,509	\$ 2,080,358	\$ 1,806,444	\$ 1,449,887	\$ 1,220,391	\$ 1,220,391
Alcoholic Beverages Operations										
Banking Division	\$ 6,360,637	\$ 6,364,545	\$ 7,059,508	\$ 7,594,741	\$ 8,200,316	\$ 8,662,670	\$ 0	\$ 0	\$ 0	\$ 0
Banking Division										
Credit Union Division	\$ 1,380,786	\$ 1,382,568	\$ 1,455,874	\$ 1,517,726	\$ 1,671,740	\$ 1,727,995	\$ 0	\$ 0	\$ 0	\$ 0
Credit Union Division										

Administration and Regulation

General Fund

	Actual FY 2004 <u>(1)</u>	Actual FY 2005 <u>(2)</u>	Actual FY 2006 <u>(3)</u>	Actual FY 2007 <u>(4)</u>	Actual FY 2008 <u>(5)</u>	Actual FY 2009 <u>(6)</u>	Actual FY 2010 <u>(7)</u>	Actual FY 2011 <u>(8)</u>	Estimated FY 2012 <u>(9)</u>	Gov Rec FY 2013 <u>(10)</u>
Insurance Division										
Senior Health Insurance Information Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 59,100	\$ 47,028	\$ 0	\$ 0
Health Insurance Oversight	3,860,184	0	3,870,891	4,517,481	4,655,809	4,857,123	4,881,216	0	0	0
Insurance Division	14,662	0	0	0	0	0	0	0	0	0
School Health Insurance Reform	0	0	0	0	0	0	0	0	0	0
Long Term Care	0	0	300,000	0	0	0	0	0	0	0
Total Insurance Division	\$ 3,874,846	\$ 3,870,891	\$ 4,817,481	\$ 4,655,809	\$ 4,857,123	\$ 5,019,116	\$ 47,028	\$ 0	\$ 0	\$ 0
Utilities Division										
Utilities Division	\$ 6,894,696	\$ 6,898,108	\$ 7,230,820	\$ 7,266,919	\$ 7,573,402	\$ 7,795,527	\$ 0	\$ 0	\$ 0	\$ 0
Professional Licensing and Reg.	\$ 857,665	\$ 782,671	\$ 863,462	\$ 898,343	\$ 945,982	\$ 933,521	\$ 810,498	\$ 644,825	\$ 600,353	\$ 600,353
Professional Licensing Bureau	0	0	0	0	0	0	0	0	0	0
Total Commerce, Dep't. of	\$ 21,245,127	\$ 21,182,225	\$ 23,358,107	\$ 23,990,827	\$ 25,328,072	\$ 26,219,187	\$ 2,663,970	\$ 2,094,712	\$ 1,820,744	\$ 1,820,744
Iowa Tele & Tech Commission										
Iowa Communications Network	\$ 1,604,891	\$ 1,600,806	\$ 1,240,478	\$ 1,240,478	\$ 1,364,525	\$ 1,344,057	\$ 1,108,864	\$ 1,065,180	\$ 992,913	\$ 992,913
Regional Telecom Councils - ICN	0	0	0	0	0	0	0	0	0	0
Regional Telecom Councils - IPTV	0	0	0	0	0	0	0	0	0	0
Total Iowa Tele & Tech Commission	\$ 1,604,891	\$ 1,600,806	\$ 1,240,478	\$ 1,240,478	\$ 1,364,525	\$ 1,344,057	\$ 1,108,864	\$ 1,065,180	\$ 992,913	\$ 992,913
Governor										
Governor's Office	\$ 1,950,383	\$ 2,325,675	\$ 2,531,898	\$ 2,810,918	\$ 3,087,750	\$ 3,447,736	\$ 2,698,670	\$ 2,334,271	\$ 2,298,025	\$ 2,194,914
Presidential Electors	1,540,820	1,569,857	1,823,111	1,945,326	2,224,462	2,534,982	2,064,471	1,972,752	2,288,025	2,194,914
Governor/Lt. Governor's Office	136,800	136,458	150,013	154,755	158,873	175,552	127,167	122,829	0	0
Administrative Rules Coordinator	106,852	343,149	378,633	506,310	492,593	515,367	394,291	127,075	0	0
Terrace Hill Quarters	64,393	164,393	64,393	80,600	80,600	80,600	70,783	70,783	0	0
National Governor's Association	111,518	111,236	115,748	123,927	131,222	141,235	41,958	40,832	0	0
State-Federal Relations	0	0	0	0	0	0	0	0	0	0
Total Governor's Office	\$ 1,950,383	\$ 2,325,675	\$ 2,531,898	\$ 2,810,918	\$ 3,087,750	\$ 3,447,736	\$ 2,698,670	\$ 2,334,271	\$ 2,298,025	\$ 2,194,914
Governor Elect Expenses	\$ 0	\$ 0	\$ 0	\$ 170,000	\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 0	\$ 0
Governor Elect Expenses	0	0	0	0	0	0	0	0	0	0
Total Governor	\$ 1,950,383	\$ 2,325,675	\$ 2,531,898	\$ 2,980,918	\$ 3,087,750	\$ 3,447,736	\$ 2,698,670	\$ 2,344,271	\$ 2,288,025	\$ 2,194,914

Administration and Regulation

General Fund

	Actual FY 2004 <u>(1)</u>	Actual FY 2005 <u>(2)</u>	Actual FY 2006 <u>(3)</u>	Actual FY 2007 <u>(4)</u>	Actual FY 2008 <u>(5)</u>	Actual FY 2009 <u>(6)</u>	Actual FY 2010 <u>(7)</u>	Actual FY 2011 <u>(8)</u>	Estimated FY 2012 <u>(9)</u>	Gov Rec FY 2013 <u>(10)</u>
Governor's Office of Drug Control Policy										
Office of Drug Control Policy	\$ 255,033	\$ 263,195	\$ 307,730	\$ 309,048	\$ 346,731	\$ 357,866	\$ 313,531	\$ 346,213	\$ 290,000	\$ 346,213
Drug Policy Coordinator	0	0	0	0	1,400,000	1,729,812	0	0	0	0
Drug Task Forces										
Total Governor's Office of Drug Control Policy	<u>\$ 255,033</u>	<u>\$ 263,195</u>	<u>\$ 307,730</u>	<u>\$ 309,048</u>	<u>\$ 1746,731</u>	<u>\$ 2,087,678</u>	<u>\$ 313,531</u>	<u>\$ 346,213</u>	<u>\$ 290,000</u>	<u>\$ 346,213</u>
Human Rights, Dept. of										
Human Rights, Department of										
Human Rights Administration	\$ 264,762	\$ 312,660	\$ 317,028	\$ 326,425	\$ 356,535	\$ 359,087	\$ 274,773	\$ 205,636	\$ 206,103	\$ 206,03
Community Advocacy and Services	0	0	0	0	0	0	0	1,120,915	1,028,077	1,028,077
Asian and Pacific Islanders	0	0	6,000	86,000	127,093	149,658	120,087	0	0	0
Deaf Services	363,591	362,710	374,367	390,315	413,700	424,859	340,913	0	0	0
Persons with Disabilities	185,429	184,971	193,531	194,212	206,221	233,555	187,408	0	0	0
Latino Affairs	167,131	166,718	170,749	179,333	191,035	199,759	160,290	0	0	0
Status of Women	330,368	329,530	335,501	343,555	353,203	354,299	284,295	0	0	0
Status of African Americans	118,599	118,296	121,655	134,725	372,066	187,080	150,116	0	0	0
Criminal & Juvenile Justice	404,775	403,774	827,398	1,098,026	1,587,333	1,601,076	1,284,725	1,141,883	1,023,892	1,023,892
LHEAP State Funds	0	0	3,000,000	0	0	0	0	0	0	0
Dev., Assess. & Resolution Prog.	0	0	0	0	0	9,850	4,817	0	0	0
Status of Native Americans	0	0	0	0	0	5,910	0	0	0	0
Total Human Rights, Dept. of	<u>\$ 1,824,655</u>	<u>\$ 1,878,659</u>	<u>\$ 5,346,229</u>	<u>\$ 2,752,691</u>	<u>\$ 3,607,186</u>	<u>\$ 3,525,133</u>	<u>\$ 2,807,424</u>	<u>\$ 2,468,434</u>	<u>\$ 2,258,072</u>	<u>\$ 2,258,072</u>
Inspections & Appeals, Dept. of										
Inspections and Appeals, Dept. of										
Administration Division	\$ 739,386	\$ 1,661,342	\$ 1,577,318	\$ 1,711,675	\$ 2,209,075	\$ 2,248,855	\$ 1,804,510	\$ 1,629,656	\$ 1,527,740	\$ 248,409
Administrative Hearings Division	615,575	614,114	634,647	680,533	708,962	759,690	609,585	587,493	528,753	678,942
Investigations Division	1,410,839	1,407,295	1,484,421	1,526,415	1,599,591	1,629,666	1,307,666	1,240,626	1,168,639	2,172,971
Health Facilities Division	2,222,598	2,276,836	2,419,742	2,412,647	2,498,437	2,507,242	2,011,845	3,787,852	3,555,328	5,763,46
Employment Appeal Board	35,304	52,869	54,600	56,294	58,117	57,724	46,318	44,746	42,215	42,215
Child Advocacy Board	1,757,187	1,962,059	2,068,667	2,218,308	2,751,058	2,860,637	2,628,330	2,678,008	2,680,290	2,680,290
Inspections Division	753,466	0	0	0	0	0	0	0	0	0
Targeted Small Business Cert.	0	0	0	150,000	0	0	0	0	0	0
Food and Consumer Safety	0	0	0	0	0	0	0	0	0	0
Total Inspections and Appeals, Dept. of	<u>\$ 7,594,355</u>	<u>\$ 7,974,515</u>	<u>\$ 8,239,395</u>	<u>\$ 8,755,872</u>	<u>\$ 9,825,240</u>	<u>\$ 10,063,814</u>	<u>\$ 8,408,234</u>	<u>\$ 9,968,381</u>	<u>\$ 9,502,965</u>	<u>\$ 12,865,304</u>

Administration and Regulation

General Fund

	Actual FY 2004 <u>(1)</u>	Actual FY 2005 <u>(2)</u>	Actual FY 2006 <u>(3)</u>	Actual FY 2007 <u>(4)</u>	Actual FY 2008 <u>(5)</u>	Actual FY 2009 <u>(6)</u>	Actual FY 2010 <u>(7)</u>	Actual FY 2011 <u>(8)</u>	Estimated FY 2012 <u>(9)</u>	Gov Rec FY 2013 <u>(10)</u>
Racing Commission										
Part-Mutuel Regulation	\$ 2,206,967	\$ 2,208,807	\$ 2,617,511	\$ 2,671,410	\$ 2,790,551	\$ 2,930,682	\$ 2,637,614	\$ 2,495,376	\$ 0	\$ 0
Riverboat Regulation	1,810,581	1,863,403	2,491,949	3,199,440	3,207,944	3,372,069	3,034,862	3,078,100	0	0
Part-Mutual Investigations	0	217,161	0	0	0	0	0	0	0	0
Total Racing Commission	\$ 4,017,548	\$ 4,289,371	\$ 5,109,460	\$ 5,870,850	\$ 5,998,495	\$ 6,302,751	\$ 5,672,476	\$ 5,573,476	\$ 0	\$ 0
Total Inspections & Appeals, Dept. of	\$ 11,611,903	\$ 12,263,887	\$ 13,348,855	\$ 14,626,722	\$ 15,823,735	\$ 16,366,565	\$ 14,080,730	\$ 15,541,857	\$ 9,502,965	\$ 12,865,304
Management, Dept. of										
Management, Dept. of	\$ 2,143,194	\$ 2,164,904	\$ 2,244,335	\$ 2,313,941	\$ 3,178,337	\$ 3,253,620	\$ 2,730,360	\$ 1,993,328	\$ 2,393,998	\$ 2,393,998
Department Operations	57,582	57,435	57,435	119,435	0	0	0	0	0	0
Enterprise Resource Planning	977,500	0	0	300,000	300,000	0	0	0	0	0
Local Government Innovation Fund	2,967,375	0	0	0	0	0	0	0	0	0
Charter Agency Grant Fund Appr	0	123,598	127,936	131,792	0	0	0	0	0	0
Salary Model Administrator	0	0	216,000	108,000	0	0	0	0	0	0
Performance Audits	0	0	150,000	0	0	0	0	0	0	0
Institute for Tomorrow's Workforce	6,207,125	0	0	0	0	0	0	0	0	0
Reinvent Government	0	0	0	108,000	0	0	0	0	0	0
DOM - LEAN/Process Improvement	0	0	0	0	0	0	0	0	0	0
Grants Enterprise Management	0	0	0	0	0	0	0	170,670	0	0
Total Management, Dept. of	\$ 12,352,776	\$ 2,345,937	\$ 2,795,706	\$ 3,081,168	\$ 3,478,337	\$ 3,253,620	\$ 2,730,360	\$ 2,163,998	\$ 2,393,998	\$ 2,393,998
Rebuild Iowa Office										
Rebuild Iowa Office	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 178,449	\$ 472,361	\$ 0
Total Rebuild Iowa Office	\$ 0	\$ 178,449	\$ 472,361	\$ 0						
Revenue, Dept. of										
Revenue, Dept. of	\$ 21,254	\$ 27,462	\$ 27,462	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Collection Costs and Fees	0	0	0	0	0	0	0	0	0	0
School Infrastructure Transfer	24,506,391	25,205,162	27,001,429	24,460,828	26,472,699	26,332,296	22,729,219	18,625,258	0	0
Revenue, Department of	0	0	0	0	150,000	0	0	0	0	0
Tax Amnesty-Auditing and Enforcement	0	0	0	0	0	0	0	315,801	0	0
Revenue Examiners	0	0	0	0	0	0	0	0	0	0
State Debt Coordinator	0	0	0	0	0	0	0	0	0	0
Total Revenue, Dept. of	\$ 24,527,645	\$ 25,232,624	\$ 27,028,891	\$ 24,460,828	\$ 26,622,699	\$ 26,332,296	\$ 23,029,219	\$ 18,941,059	\$ 17,659,484	\$ 17,659,484

Administration and Regulation

General Fund

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Gov Rec FY 2013
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Secretary of State										
Iowa Servicem's Ballot Commis	\$ 3,135	\$ 660,233	\$ 707,942	\$ 734,580	\$ 1,370,063	\$ 1,515,404	\$ 0	\$ 0	\$ 0	\$ 0
Admin/Elections/Voter Registration	662,796	1,684,012	2,003,091	2,155,151	2,012,018	1,986,241	2,895,585	2,892,261	0	0
Secretary of State - Operations	1,619,836	0	275,000	0	0	0	0	0	0	2,895,585
Biennial Reporting	0	0	0	0	0	0	0	0	0	0
Help America Vote Act	765,000	0	0	0	0	0	0	0	0	0
Total Secretary of State	\$ 3,050,767	\$ 2,344,245	\$ 2,986,033	\$ 2,889,731	\$ 3,382,081	\$ 3,501,645	\$ 2,895,585	\$ 2,892,261	\$ 2,895,585	\$ 2,895,585
Treasurer of State										
Treasurer of State	\$ 802,584	\$ 822,261	\$ 922,899	\$ 962,520	\$ 1,027,970	\$ 1,064,651	\$ 854,289	\$ 854,265	\$ 854,289	\$ 854,289
Treasurer - General Office	\$ 802,584	\$ 822,261	\$ 922,899	\$ 962,520	\$ 1,027,970	\$ 1,064,651	\$ 854,289	\$ 854,265	\$ 854,289	\$ 854,289
Total Treasurer of State	\$ 98,371,690	\$ 82,611,862	\$ 89,819,165	\$ 89,396,970	\$ 97,664,372	\$ 98,873,617	\$ 62,588,106	\$ 60,431,342	\$ 53,662,742	\$ 57,116,294

Note: ITTC Regional Telecommunication Councils are shown here since FY 2004. These funds historically were under IPTV and the Education Appropriations Subcommittee. The Governor's Recommendation for FY 2013 transfers the RTCCs to the ITTC and ICN.

Administration and Regulation

Other Fund

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Gov Rec FY 2013
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Administrative Services, Dept. of										
Administrative Services	\$ 1,325,570	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
DAS Operations - FRRF										
Purchasing Operations										
Vehicle Dispatcher Operations										
Printing Operations	1,688,394	0	0	0	0	0	0	0	0	0
Primary Road Aprop.	465,491	491,752	0	0	0	0	0	0	0	0
Road Use Tax Aprop.	76,059	84,951	0	0	0	0	0	0	0	0
Ready To Work Program	89,416	0	0	0	0	0	0	0	0	0
Terrace Hill Operations - CRF	0	0	0	0	0	0	0	0	0	0
Autism Coverage - UST	0	0	0	0	0	0	0	0	0	0
Medication Therapy Management - UST	0	0	0	0	0	0	0	0	0	0
Total Administrative Services, Dept. of	\$ 4,668,105	\$ 666,119	\$ 0	\$ 100,000	\$ 851,494	\$ 0				
Commerce, Dept. of										
Banking Division	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,662,670	\$ 8,814,932
Banking Division - CMRF										
Credit Union Division	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,727,995	\$ 1,727,995
Credit Union Division - CMRF										
Insurance Division	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 54,999	\$ 54,999
Insurance Division Operations - CMRF										
Insurance Division - CMRF										
Insurance Information Exchange - UST	0	0	0	0	0	0	0	0	4,914,534	4,914,534
Total Insurance Division	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	147,000	4,983,244
Utilities Division	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,881,216	\$ 4,881,216
Utilities Division - CMRF										
Professional Licensing and Reg.										
Field Auditor - Housing Impr. Fund	\$ 0	0	\$ 0	\$ 0	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317
Real Estate Trust Account Audit										
Total Professional Licensing and Reg.	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	0	0
Total Commerce, Dept. of	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317

Administration and Regulation

Other Fund

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Gov Rec FY 2013
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Human Rights, Dept. of										
Division of Community Action Agencies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 0	\$ 0	\$ 0
Public Safety Advisory Board - UST	0	0	0	0	0	0	0	140,000	0	0
Total Human Rights, Dept. of	\$ 0	\$ 150,000	\$ 0	\$ 140,000	\$ 0					
Inspections & Appeals, Dept. of										
Inspections and Appeals, Dept. of										
DIA - RUTF	\$ 800,000	800,000	\$ 0	\$ 758,474	790,751	\$ 0	\$ 1,183,303	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897
DIA Ass't Living/Adult Day Care - SLTF	0	0	0	0	0	0	1,339,527	0	0	0
DIA Health Facility - FRRF	1,325,631	1,424,042	1,482,436	1,543,342	1,623,897	0	400,000	0	0	0
DIA - Use Tax/RUTF	0	0	0	0	0	0	0	0	0	0
DIA - Med Fraud - Dependent Adult Abuse	0	0	0	0	0	0	0	0	0	0
Medicaid Fraud - EBT Investigations	0	0	0	0	0	0	0	0	0	0
Medicaid Fraud - Boarding Homes	0	0	0	0	0	0	0	0	0	0
Medicaid Fraud - Dependent Adult	0	0	0	0	0	0	0	0	0	0
Medicaid Fraud - Assisted Living	0	0	0	0	0	0	0	0	0	0
Medicaid Fraud - Health Facilities	0	0	0	0	0	0	0	0	0	0
Total Inspections and Appeals, Dept. of	\$ 2,125,631	\$ 2,224,042	\$ 2,240,910	\$ 2,334,093	\$ 2,807,200	\$ 2,963,424	\$ 3,363,424	\$ 4,337,236	\$ 4,987,236	\$ 1,623,897
Racing Commission										
Part-Mutuel Regulation Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Riverboat Regulation Fund	0	0	0	0	0	0	0	0	0	0
Total Racing Commission	\$ 0	\$ 0								
Total Inspections & Appeals, Dept. of	\$ 2,125,631	\$ 2,224,042	\$ 2,240,910	\$ 2,334,093	\$ 2,807,200	\$ 2,963,424	\$ 3,363,424	\$ 4,337,236	\$ 10,809,999	\$ 7,446,660
Management, Dept. of										
Management, Dept. of										
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
DOM Operations - FRRF	0	0	0	0	0	0	0	0	0	0
DOM Operations - CRF	0	0	0	0	0	0	0	0	0	0
Total Management, Dept. of	\$ 56,000	\$ 256,000	\$ 316,000	\$ 56,000	\$ 56,000					

Administration and Regulation

Other Fund

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Gov Rec FY 2013
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Revenue, Dept. of										
Revenue, Dept. of Motor Fuel Tax Admin - MVFT	\$ 1,181,082	\$ 1,215,068	\$ 1,252,669	\$ 1,291,841	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775
Total Revenue, Dept. of	\$ 1,181,082	\$ 1,215,068	\$ 1,252,669	\$ 1,291,841	\$ 1,305,775					
Rebuild Iowa Office										
Rebuild Iowa Office	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
RIO - Distribution to Affected Areas - EEF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
RIO- Long-Term Recovery Committees - EEF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Rebuild Iowa Office	\$ 0									
Iowa Lottery Authority										
Lottery Authority	\$ 9,511,405	\$ 10,116,863	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Lottery Operations	\$ 9,511,405	\$ 10,116,863	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Iowa Lottery Authority	\$ 9,511,405	\$ 10,116,863	\$ 0							
Secretary of State										
Secretary of State	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Redistricting-IowaAccess	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Secretary of State	\$ 0									
Treasurer of State										
Treasurer of State	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
I-3 Expenses - RUTF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Treasurer of State	\$ 0									
IPERS Administration										
IPERS Administration	\$ 8,879,900	\$ 9,158,475	\$ 10,815,084	\$ 16,945,241	\$ 17,285,466	\$ 17,844,663	\$ 18,001,480	\$ 17,606,229	\$ 17,686,968	\$ 17,686,968
IPERS Administration	\$ 8,879,900	\$ 9,158,475	\$ 10,815,084	\$ 16,945,241	\$ 17,285,466	\$ 17,844,663	\$ 18,001,480	\$ 17,606,229	\$ 17,686,968	\$ 17,686,968
Total IPERS Administration	\$ 8,879,900	\$ 9,158,475	\$ 10,815,084	\$ 16,945,241	\$ 17,285,466	\$ 17,844,663	\$ 18,001,480	\$ 17,606,229	\$ 17,686,968	\$ 17,686,968
Total Administration and Regulation	\$ 26,504,440	\$ 23,498,884	\$ 14,426,980	\$ 20,782,640	\$ 21,609,906	\$ 24,625,327	\$ 46,710,679	\$ 48,515,218	\$ 53,825,185	\$ 50,698,346

Administration and Regulation

FTE

	Actual FY 2004 <u>(1)</u>	Actual FY 2005 <u>(2)</u>	Actual FY 2006 <u>(3)</u>	Actual FY 2007 <u>(4)</u>	Actual FY 2008 <u>(5)</u>	Actual FY 2009 <u>(6)</u>	Actual FY 2010 <u>(7)</u>	Actual FY 2011 <u>(8)</u>	Estimated FY 2012 <u>(9)</u>	Gov Rec FY 2013 <u>(10)</u>
Administrative Services Dept. of										
Administrative Services, Dept.	215.83	70.53	69.56	108.82	101.44	100.23	87.33	73.80	87.87	78.37
Utilities	0.02	0.50	1.24	1.25	1.58	2.45	0.96	0.99	1.00	1.00
Terrace Hill Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	7.00
Terrace Hill Operations - CRF	0.00	0.00	0.00	0.00	0.00	0.00	0.10	5.38	0.00	0.00
Iowa Building Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	6.78	6.78
Personnel Development Seminars	0.10	1.65	1.86	2.37	3.09	4.56	3.32	1.27	1.35	1.35
IT Operations Revolving Fund	113.54	113.75	111.35	109.24	108.61	109.22	108.20	98.64	106.85	107.80
lowAccess Revolving Fund	0.00	0.00	0.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00
I/3	2.02	0.89	19.80	13.89	12.87	14.95	15.20	16.29	16.00	16.00
Centralized Purchasing - Administration	0.87	12.58	11.90	11.41	13.50	14.36	12.91	10.99	12.67	12.67
Federal Surplus Property	2.13	1.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vehicle Dispatcher Revolving Fund	0.38	11.47	8.43	7.52	7.52	8.71	9.13	8.41	11.80	11.30
Motor Pool Revolving Fund	0.98	1.27	1.22	1.44	1.82	2.11	2.63	3.11	2.85	2.35
Self Insurance/Risk Management	1.42	1.06	2.01	1.77	2.06	2.21	1.97	0.70	0.50	0.50
Centralized Printing Revolving Fund	0.42	11.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mail Services Revolving Fund	0.33	12.04	10.66	9.44	9.16	10.86	9.21	8.15	10.15	10.15
Human Resources Revolving Fund	1.59	47.00	44.57	44.68	48.07	49.36	47.00	42.29	48.75	50.75
Facility & Support Revolving Fund	2.78	87.43	90.05	62.35	80.72	94.79	92.86	85.60	185.19	93.59
Purchasing Operations	11.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vehicle Dispatcher Operations	11.85	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Printing Operations	17.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Only	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Total Administrative Services	<u>382.57</u>	<u>373.46</u>	<u>372.65</u>	<u>374.48</u>	<u>390.43</u>	<u>413.80</u>	<u>390.82</u>	<u>355.62</u>	<u>500.96</u>	<u>404.81</u>
State Accounting Trust Accounts										
DNR/SPOC Insurance Trust	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Total Administrative Services, Dept. of	<u>382.57</u>	<u>373.46</u>	<u>372.65</u>	<u>374.48</u>	<u>390.43</u>	<u>413.80</u>	<u>390.82</u>	<u>355.62</u>	<u>501.66</u>	<u>405.81</u>
Auditor Of State										
Auditor Of State	106.34	102.56	106.38	102.04	102.10	106.33	103.70	99.64	103.00	103.00
Total Auditor of State	<u>106.34</u>	<u>102.56</u>	<u>106.38</u>	<u>102.04</u>	<u>102.10</u>	<u>106.33</u>	<u>103.70</u>	<u>99.64</u>	<u>103.00</u>	<u>103.00</u>

Administration and Regulation

FTE

	Actual FY 2004 (1)	Actual FY 2005 (2)	Actual FY 2006 (3)	Actual FY 2007 (4)	Actual FY 2008 (5)	Actual FY 2009 (6)	Actual FY 2010 (7)	Actual FY 2011 (8)	Estimated FY 2012 (9)	Gov Rec FY 2013 (10)
Ethics and Campaign Disclosure										
Campaign Finance Disclosure	6.05	6.02	5.99	5.50	5.51	6.02	5.36	3.68	5.00	5.00
Ethics & Campaign Disclosure Board										
Total Ethics and Campaign Disclosure	6.05	6.02	5.99	5.50	5.51	6.02	5.36	3.68	5.00	5.00
Commerce, Dept. of										
Alcoholic Beverages										
Liquor Control Act Fund	1.50	17.97	18.14	25.29	33.15	35.57	40.78	49.46	48.50	48.50
Alcoholic Beverages Operations	30.82	30.51	31.44	29.12	26.49	26.53	23.35	20.06	18.50	18.50
Total Alcoholic Beverages	32.32	48.49	49.58	54.40	59.63	62.10	64.13	69.52	67.00	67.00
Professional Licensing and Reg.										
Real Estate Education Fund	0.00	0.00	0.00	0.76	0.94	0.33	0.81	0.75	0.00	0.00
Professional Licensing Bureau	9.04	10.04	11.08	12.78	12.78	13.30	11.60	11.17	11.25	12.00
Total Professional Licensing and Reg.	9.04	10.04	11.08	13.55	13.73	13.63	12.41	11.92	11.25	12.00
Banking Division										
Banking Division	61.59	61.24	62.48	64.38	66.32	66.00	67.35	67.87	70.53	70.50
Banking Division - CMRF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Banking Division	61.59	61.24	62.48	64.38	66.32	67.35	67.87	70.53	74.00	70.50
Credit Union Division										
Credit Union Division	15.12	14.27	15.90	14.65	16.61	0.00	0.00	0.00	0.00	0.00
Credit Union Division - CMRF	0.00	0.00	0.00	0.00	0.00	14.98	14.05	14.03	14.00	14.00
Total Credit Union Division	15.12	14.27	15.90	14.65	16.61	14.98	14.05	14.03	14.00	14.00
Insurance Division										
Insurance Division Education Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.25
Insurance Division Regulatory	88.79	86.39	89.80	89.75	90.09	90.00	90.00	90.00	1.25	1.25
Insurance Division	0.00	0.00	0.00	0.00	0.00	95.11	94.23	92.62	0.00	0.00
Insurance Division - CMRF	88.79	86.39	89.80	89.75	90.09	90.09	90.09	90.09	104.50	99.50
Total Insurance Division	88.79	86.39	89.80	89.75	90.09	90.09	90.09	90.09	106.00	101.00
Utilities Division										
Utilities Division	67.47	69.55	69.24	68.38	69.96	0.00	0.03	0.00	0.00	0.00
Utilities Division - CMRF	0.00	0.00	0.00	0.00	0.00	68.15	63.82	64.78	72.00	79.00
Total Utilities Division	67.47	69.55	69.24	68.38	69.96	0.00	0.03	0.00	72.00	79.00
Total Commerce, Dept. of	274.33	289.98	298.08	305.12	316.33	321.32	316.54	323.39	344.25	343.50

Administration and Regulation

FTE

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Gov Rec FY 2013
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Governor										
Governor's Office										
Statewide Volunteer Program	1.41	1.52	1.77	1.78	1.99	2.01	1.95	0.74	0.00	0.00
Governor/Lt. Governor's Office	17.58	17.20	18.02	17.75	20.33	21.41	20.19	19.39	26.00	20.00
Administrative Rules Coordinator	3.05	2.79	2.95	3.01	3.01	2.42	1.83	1.77	0.00	0.00
Terrace Hill Quarters	3.18	8.06	7.87	7.62	9.54	9.81	8.62	1.79	0.00	0.00
State-Federal Relations	1.97	2.01	2.01	1.41	2.01	2.94	2.26	1.46	0.00	0.00
Total Governor's Office	<u>27.19</u>	<u>31.58</u>	<u>32.61</u>	<u>31.57</u>	<u>36.87</u>	<u>38.59</u>	<u>34.85</u>	<u>25.17</u>	<u>26.00</u>	<u>20.00</u>
Governor Elect Expenses	0.00	0.00	0.00	1.21	0.00	0.00	0.00	0.00	0.00	0.00
Governor Elect Expenses										
Total Governor	<u>27.19</u>	<u>31.58</u>	<u>32.61</u>	<u>32.79</u>	<u>36.87</u>	<u>38.59</u>	<u>34.85</u>	<u>25.17</u>	<u>26.00</u>	<u>20.00</u>
Governor's Office of Drug Control Policy										
Office of Drug Control Policy										
Drug Policy Coordinator	9.09	8.61	7.49	6.99	6.73	5.76	7.74	8.03	8.00	8.00
Drug Task Forces	0.00	0.00	0.00	0.00	1.07	2.27	0.10	0.00	0.00	0.00
Total Governor's Office of Drug Control Policy	<u>9.09</u>	<u>8.61</u>	<u>7.49</u>	<u>6.99</u>	<u>7.80</u>	<u>8.03</u>	<u>7.84</u>	<u>8.03</u>	<u>8.00</u>	<u>8.00</u>

Administration and Regulation

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Gov Rec FY 2013
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Human Rights, Dept. of										
Human Rights, Department of Weatherization - D.O.E.	6.21	6.12	6.11	5.91	5.66	5.80	7.51	7.54	7.74	7.74
Justice Assistance Grants	6.13	4.94	5.48	3.14	6.27	4.58	4.86	2.23	3.75	4.22
Juvenile Accountability Inc99	1.96	0.18	0.51	1.53	0.65	0.83	0.00	0.67	1.26	0.84
Community Grant Fund	0.00	0.23	0.06	0.07	0.03	0.00	0.00	0.02	0.05	0.05
Status Of Women Federal Grants	0.44	1.00	1.00	1.00	1.00	1.00	1.00	1.03	1.03	0.95
Juvenile Justice Action Grants	0.20	0.00	0.39	0.62	0.01	0.00	0.00	0.00	0.00	0.00
Oil Overcharge Weatherization	0.25	0.25	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Low Income Energy Assistance	3.21	3.21	3.11	3.00	2.99	2.93	2.79	3.01	3.00	3.00
Weatherization - HHS (Leap)	0.00	0.00	0.00	0.08	0.37	0.26	0.00	0.00	0.00	0.00
Juvenile Accountability	0.09	1.71	1.36	0.63	0.34	0.69	0.43	0.12	0.59	0.74
CSBG - Community Action Agency	5.51	5.48	5.23	4.58	4.02	4.06	4.63	4.71	4.26	4.26
Disability Donations & Grants	1.27	0.85	1.44	1.40	1.07	1.02	1.41	1.41	3.15	1.47
Human Rights Administration	7.04	6.91	7.03	6.95	6.84	6.91	6.57	4.86	6.43	5.35
Community Advocacy and Services	0.00	0.00	0.00	0.00	0.00	0.00	0.16	10.32	8.96	9.38
Asian and Pacific Islanders	0.00	0.00	0.00	0.82	1.40	1.54	0.97	0.00	0.00	0.00
Deaf Services	4.70	5.32	5.39	4.73	4.47	4.48	4.21	0.00	0.00	0.00
Persons with Disabilities	3.44	3.22	3.01	2.96	2.89	2.99	2.93	0.21	0.00	0.00
Latino Affairs	2.55	2.77	2.17	2.99	2.97	2.09	0.97	0.00	0.00	0.00
Status of Women	2.82	3.00	3.00	2.69	2.54	3.00	2.37	0.00	0.00	0.00
Status of African Americans	1.93	2.01	1.96	2.01	2.67	1.98	1.90	0.00	0.00	0.00
Criminal & Juvenile Justice	6.85	8.73	8.86	9.32	10.51	12.35	11.28	10.47	9.12	10.00
Public Safety Advisory Board - UST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.31	0.00	0.00
Total Human Rights, Dept. of	54.40	55.94	56.21	54.41	56.74	56.51	53.97	47.91	49.26	48.00

Administration and Regulation

FTE

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Gov Rec FY 2013
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Inspections & Appeals, Dept. of										
Inspections and Appeals, Dept. of Administration Division	20.12	32.26	33.10	37.72	39.03	38.60	34.59	35.73	36.25	14.25
Administrative Hearings Division	22.84	22.39	23.16	23.22	23.57	21.79	22.51	23.00	23.00	23.00
Investigations Division	38.90	40.99	45.21	46.92	48.02	49.19	45.79	52.17	58.50	58.50
Health Facilities Division	107.34	109.62	113.16	117.21	127.47	133.13	129.01	121.92	134.75	121.75
Employment Appeal Board	12.95	12.66	13.97	13.92	13.98	14.04	13.42	13.67	14.00	14.00
Child Advocacy Board	36.90	35.19	35.04	35.59	39.71	40.21	39.30	37.05	32.98	32.35
Indian Gaming Monitoring Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.68	0.66	0.00	0.00
Inspections Division	12.10	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIA Asst Living/Adult Day Care - SLTF	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food and Consumer Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.00
Total Inspections and Appeals, Dept. of Racing Commission	257.15	253.17	263.63	274.58	291.46	298.74	284.58	283.71	299.48	284.85
Racing Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.56	28.53
Pari-Mutuel Regulation Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.73	40.81	40.72
Riverboat Regulation Fund	19.94	23.73	25.51	24.60	25.93	26.00	24.14	22.84	0.00	0.00
Pari-Mutuel Regulation	28.03	27.75	32.50	37.28	37.59	36.97	36.46	36.18	0.00	0.00
Riverboat Regulation	41.97	51.48	58.00	61.88	63.51	62.97	60.59	60.32	69.34	72.75
Total Racing Commission	305.12	304.65	321.63	336.46	354.97	361.70	345.17	344.03	368.82	357.60
Management, Dept. of										
Management, Dept. of Department Operations	27.70	25.06	24.84	26.25	30.63	30.56	26.36	21.13	20.00	20.00
Salary Model Administrator	0.00	0.96	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Performance Audit	0.00	0.00	0.31	1.00	0.00	0.00	0.00	0.00	0.00	0.00
DOM - LEAN/Process Improvement	0.00	0.00	0.00	0.27	0.00	0.00	0.00	0.00	0.00	0.00
Total Management, Dept. of	27.70	26.02	26.16	28.51	30.63	30.56	26.36	21.13	20.00	20.00

Administration and Regulation

FTE

	Actual FY 2004 <u>(1)</u>	Actual FY 2005 <u>(2)</u>	Actual FY 2006 <u>(3)</u>	Actual FY 2007 <u>(4)</u>	Actual FY 2008 <u>(5)</u>	Actual FY 2009 <u>(6)</u>	Actual FY 2010 <u>(7)</u>	Actual FY 2011 <u>(8)</u>	Estimated FY 2012 <u>(9)</u>	Gov Rec FY 2013 <u>(10)</u>
Revenue, Dept. of										
Revenue, Dept. of	0.00	0.00	26.96	0.00	26.97	26.80	38.39	43.81	53.84	63.54
Tax Cap Collections	374.74	376.71	357.35	377.09	365.68	369.01	322.98	262.97	248.16	245.46
Revenue, Department of	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.50	0.00	0.00
Revenue Examiners										
Total Revenue, Dept. of	374.74	376.71	384.32	377.09	392.65	395.81	361.37	310.28	302.00	309.00
Rebuild Iowa Office										
Rebuild Iowa Office	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.05	0.00	0.00
Rebuild Iowa Office	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.05	0.00	0.00
Total Rebuild Iowa Office	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.05	0.00	0.00
Iowa Lottery Authority										
Lottery Authority	10.44	110.55	112.76	111.99	111.54	110.05	106.57	102.61	106.50	106.50
Lottery Fund										
Total Iowa Lottery Authority	10.44	110.55	112.76	111.99	111.54	110.05	106.57	102.61	106.50	106.50
Secretary of State										
Secretary of State	8.99	9.93	11.44	9.69	13.50	13.78	0.00	0.00	0.00	0.00
Admin/Elections/Voter Registration	26.80	28.63	28.49	27.80	22.77	23.39	35.05	31.22	35.00	34.00
Secretary of State - Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
Redistricting/IowaAccess										
Total Secretary of State	35.79	38.56	39.93	37.49	36.27	37.16	35.05	31.22	36.00	34.00
Treasurer of State										
Treasurer of State	24.63	22.69	24.14	25.46	24.50	25.36	26.13	26.79	28.80	28.80
Treasurer - General Office										
Total Treasurer of State	24.63	22.69	24.14	25.46	24.50	25.36	26.13	26.79	28.80	28.80

Administration and Regulation

FTE

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Gov Rec FY 2013
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
IPERS Administration										
IPERS Administration	86.05	85.87	86.28	84.78	81.93	78.67	79.18	82.11	83.00	90.13
IPERS Administration	86.05	85.87	86.28	84.78	81.93	78.67	79.18	82.11	83.00	90.13
Total IPERS Administration										
Education, Dept. of										
Iowa Public Television	5.98	4.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Regional Telecom. Councils	5.98	4.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Education, Dept. of	1,830.42	1,837.77	1,874.62	1,883.10	1,948.26	1,989.98	1,902.86	1,792.47	1,982.59	1,879.34
Total Administration and Regulation										

Sample of Budget Schedules 1 and 6

Appendix E

Schedule 6 Example

The Schedule 6 shows all of the resources for a particular budget unit, including appropriations, federal funds, etc.

STATE OF IOWA
Fiscal Year 2013 Annual Budget
SPECIAL DEPARTMENT: (660) Natural Resources, Department of
Budget Unit: (5420G720001) GF-Natural Resources Operations
Schedule 6

Resources	Fiscal Year 2011		Fiscal Year 2012		Fiscal Year 2013	
	Actual	Estimated			Department Request	Governor's Recomm.
Appropriations	\$ 15,600,710	\$ 12,266,688	\$ 6,133,344	\$ 6,333,344		
Appropriation Change	\$ -112,535	0	0	0		
FY11 \$83.7M Reductions	\$ -2,152,106	0	0	0		
Previously Enacted Appropriation	\$ 13,336,069	0	0	0		
Receipts		12,266,688	12,266,688	12,266,688		
Federal Support	23,050,229	26,982,389	26,982,389	26,982,389		
Intra State Receipts	76,973,737	83,070,509	83,054,509	83,054,509		
Reimbursement from Other Agencies	78,612	0	0	0		
Fees, Licenses & Permits	100	0	0	0		
Refunds & Reimbursements	2,747,206	1,555,195	1,571,195	1,571,195		
Other Sales & Services	2,696	3,500	3,500	3,500		
Unearned Receipts	287,190	0	0	0		
Other	1,531	0	0	0		
Total Resources	\$ 103,141,301	\$ 111,611,593	\$ 111,611,593	\$ 111,611,593		
	\$ 116,477,370	\$ 123,878,281	\$ 123,878,281	\$ 123,878,281		
FTE	1,007.78	1,112.95	1,107.95	1,107.95		
Disposition of Resources						
Personal Services-Salaries	\$ 80,377,784	\$ 86,452,083	\$ 86,449,583	\$ 86,449,583		
Personal Travel In State	786,388	1,055,377	1,055,377	1,055,377		
State Vehicle Operation	2,356,924	2,138,844	2,138,844	2,138,844		
Depreciation	1,800,675	1,673,740	1,673,740	1,673,740		
Personal Travel Out of State	136,623	344,820	344,820	344,820		

A Schedule 6 provides a detailed budget for all appropriated accounts or Funds under the control of the Department. Receipts includes the appropriation, the salary adjustment (if applicable), across-the-board reductions, supplemental appropriations, intra-state receipts from other agencies, receipts from local governments, and other receipts such as fees. Expenditures include all expenses related to the operating budget, such as salary, travel, contracts, etc. Expenditures also include the reversion or balance brought forward.

Budget schedules are available at: <https://www.legis.iowa.gov/LSARreports/relateddocs/Schedules.aspx>

The Schedule 1 shows the “decision packages” used by the Executive Branch to arrive at the Department’s annual budget request (dollars and FTE positions) and the Governor’s recommendations for a particular budget unit.

	<u>Rank</u>	<u>Description</u>
	Base	Maintain essential services associated with natural resource protection, recreation and preservation.
0001	0002	Restoration to 100% FY 12 Level To replace funding diverted to the Watershed Improvement Fund to provide assistance to the animal agricultural community.

STATE OF IOWA
Fiscal Year 2013 Annual Budget
SPECIAL DEPARTMENT: (660) Natural Resources, Department of
Budget Unit: (5420G720001) GF-Natural Resources Operations
Schedule 1

<u>Funding Source</u>	<u>Fiscal Year 2013 Department Request</u>	<u>Fiscal Year 2013 Governor's Recommendations</u>
Prev Aprop FTE	<u>6,133,344</u> <u>1,107.95</u>	<u>6,133,344</u> <u>1,107.95</u>
Appropriation	6,133,344	6,133,344
Appropriation	0	200,000
		<u>Adjustments to base budget</u>
		<u>Total appropriation and FTEs</u>

<u>Total Budget Unit Funding</u>	<u>Fiscal Year 2013 Department Request</u>	<u>Fiscal Year 2013 Governor's Recommendations</u>
Previously Enacted Appropriation	\$ 6,133,344	\$ 6,133,344
Appropriation	\$ 6,133,344	\$ 6,333,344
Total Appropriations	\$ 12,266,688	\$ 12,466,688
Total FTE	<u>1,112.95</u>	<u>1,107.95</u>

A Schedule 1 provides a summary of funding available for a Department. The Schedule shows both General Fund and total funds plus FTE positions. The Schedule shows, by priority, any changes to current law (or budget).

Schedule 1 Example

FY 2011 Year-End Appropriations

Appendix F

FY 2011 Appropriation Activity

The following information provides a summary of the FY 2011 General Fund and non-General Fund appropriations for the departments under the purview of the Administration and Regulation Appropriations Subcommittee. Appropriations are adjusted for several factors throughout the fiscal year, including supplemental appropriations, deappropriations, and adjustments to standing appropriations to account for actual expenditures. Other activity associated with appropriated funds include: balances brought forward, transfers, and reversions. The tables show each of the departments' appropriations and the changes that occurred throughout the fiscal year. The changes include:

- Original Appropriation: The amounts appropriated from the General Fund in individual appropriation bills during the 2010 Legislative Session.
- \$83.7M Reduction: This was a mandatory General Fund reduction included in SF 2531 (FY 2011 Standing Appropriation Act) that was allocated by the Department of Management across all Executive Branch operational appropriations in January 2011. The reductions excluding the Board of Regents.
- Adjustments to Standings: These adjustments represent changes that are made to budgeted standing unlimited appropriations for the purpose of balancing out the year-end amount. There are numerous standing unlimited appropriations established in the Code. The exact amount for each of these appropriations is not known until the close of the fiscal year. As the General Assembly develops the budget, an estimated amount is included for budgeting purposes. This estimated appropriation is then adjusted to reflect actual expenditures.
- HF 45 Reduction: House File 45 (FY 2011 Appropriation Adjustments Act) included a provision that restricted the amount that State agencies could spend from their FY 2011 appropriations for: Office Supplies, Equipment, Printing and Binding, and Marketing. This requirement reduced agencies appropriations.
- Supplemental/Deappropriations: These changes represent the supplemental appropriations and deappropriations enacted in several bills during the 2011 Legislative Session.
- Total Net Appropriation: This is the sum of all of the above numbers and represents the final appropriation amount after the above legislative changes were applied.
- Balance Brought Forward: Appropriated funds allowed to carry forward from FY 2010 to FY 2011. These funds provided additional spendable dollars for FY 2011.
- Appropriation Transfers In and Out: These adjustments represent transferred appropriation spending authority between enacted appropriations. Most of the transfers were made by the Governor through the authority of Iowa Code section 8.39. There were a limited number of transfers enacted in session law during the 2011 Legislative Session. There were no transfers between non-General Fund appropriations during FY 2011.

- Balance Carry Forward: Appropriated funds that are allowed to carry forward from FY 2011 to FY 2012. Provides additional spendable dollars for FY 2012.
- Reversions: These are the unspent appropriated funds that revert back to the fund from which they were appropriated.
- Total Appropriation Expended: This number represents the appropriation after all of the above adjustments have been made. The result is the total appropriated funds that were expended in FY 2011.

GENERAL FUND APPROPRIATIONS

FY 2011 General Fund Appropriation Activity												
Department of Administrative Services												
Appropriation Name	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop	Adjust to Standing	Net Approp	Bal Forward from FY 2010	Transfers In	Transfers Out	Bal Forward to FY 2012	Revisions	Approp Expended
Administrative Services, Dept.	\$ 4,814,309 \$	-335,245 \$	-11,481 \$	0 \$	0 \$	0 \$	4,467,583 \$	0 \$	0 \$	-15,410 \$	-15,410 \$ 4,436,763	
Utilities	3,127,085 0	0	-538 0	0	0	0	3,126,547 432,297	0	0	-594,968	2,963,876	
Technology Procurement	2,300,000 -186,831 0	0	0	0	0	0	2,113,169	0	0	-1,455,251	657,918	
Terrace Hill Operations	0 0	0	263,329 0	0	0	0	263,329	0	0	0	263,329	
Total	\$ 10,241,394 \$ -522,076 \$	-12,019 \$	\$ 263,329 \$	0 \$	0 \$	0 \$	9,970,628 \$	432,297 \$	0 \$	0 \$ -2,065,629 \$	-15,410 \$ 8,321,887	
<hr/>												
Standing Appropriations												
Federal Cash Management	\$ 356,587 \$	0 \$	0 \$	0 \$	0 \$	0 \$	-356,587 \$	0 \$	0 \$	0 \$ 0 \$	0 \$ 0 \$ 0	
Unemployment Compensation	440,371 0	0	0	0	115,568	555,939 0	0	0	0	0	0 555,939	
Municipal Fire & Police Retirement	1,500,000 0	0	0	0	0	1,500,000 0	0	0	0	0	0 1,500,000	
Total Standing Appropriations	\$ 2,296,958 \$ 0 \$	0 \$	0 \$	0 \$	-241,019 \$	2,055,939 \$ 0 \$	0 \$	0 \$	0 \$	0 \$ 0 \$	0 \$ 2,055,939	
Total Appropriations	\$ 12,538,352 \$ -522,076 \$	-12,019 \$	\$ 263,329 \$	-241,019 \$	\$ 12,026,567 \$	432,297 \$ 0 \$	0 \$	0 \$	0 \$ -2,065,629 \$	-15,410 \$ 10,377,826		

FY 2011 General Fund Appropriation Activity												
Auditor of State												
Appropriation Name	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop	Adjust to Standing	Net Approp	Bal Forward from FY 2010	Transfers In	Transfers Out	Bal Forward to FY 2012	Revisions	Approp Expended
Auditor of State	\$ 905,468 \$	0 \$	-1,275 \$	0 \$	0 \$	0 \$	904,193 \$	0 \$	0 \$	0 \$ -364 \$	-364 \$	903,465
Total	\$ 905,468 \$	0 \$	-1,275 \$	0 \$	0 \$	0 \$	904,193 \$	0 \$	0 \$	0 \$ -364 \$	-364 \$	903,465

FY 2011 General Fund Appropriation Activity												
Iowa Ethics and Campaign Disclosure												
Appropriation Name	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop	Adjust to Standing	Net Approp	Bal Forward from FY 2010	Transfers In	Transfers Out	Bal Forward to FY 2012	Revisions	Approp Expended
Ethics and Campaign Disclosure	\$ 537,256 \$ -165,170 \$	-176 \$	0 \$	0 \$	0 \$	0 \$	371,910 \$	0 \$	0 \$	0 \$ -76,473 \$	-76,473 \$	218,964
Total	\$ 537,256 \$ -165,170 \$	-176 \$	0 \$	0 \$	0 \$	0 \$	371,910 \$	0 \$	0 \$	0 \$ -76,473 \$	-76,473 \$	218,964

GENERAL FUND APPROPRIATIONS

FY 2011 General Fund Appropriation Activity									
Department of Commerce									
Appropriation Name	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop to Standing	Adjust	Net Approp	Bal Forward from FY 2010	Transfers In	Bal Forward to FY 2012 Reversions
Alcoholic Beverages Operations	\$ 1,786,444	\$ -328,581	\$ -7,976			\$ 1,449,887			\$ -2 \$ 1,449,885
Professional Licensing Bureau	810,498	-162,250	-3,423			644,825			-258 644,567
Total	\$ 2,596,942	\$ -490,831	\$ -11,399	0 \$	0 \$	\$ 2,094,712	\$ 0 \$	0 \$	\$ -260 \$ 2,094,452

FY 2011 General Fund Appropriation Activity									
Office of the Governor and Lt. Governor									
Appropriation Name	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop to Standing	Adjust	Net Approp	Bal Forward from FY 2010	Transfers In	Bal Forward to FY 2012 Reversions
Governor/Lt. Governor's Office	\$ 2,064,471	\$ -91,719	\$ 0	\$ 0	\$ 0	\$ 1,972,752	\$ 0	\$ 40,900	\$ 0 \$ -623 \$ 2,013,029
Administrative Rules Coordinator	127,167	-3,677	-661	0	0	122,829	0	0	-4,500 0 -4,603 113,726
Terrace Hill Quarters	130,962	-3,887	0	0	0	127,075	0	0	0 0 -78 126,997
National Governor's Association	70,783	0	0	0	0	70,783	0	0	0 0 0 0 70,783
State-Federal Relations	41,958	-1,126	0	0	0	40,832	0	0	-36,400 0 -7,715 -3,283
Governor Elect Expenses	10,000	0	0	0	0	10,000	0	0	0 0 -9,780 220
Total	\$ 2,445,341	\$ -100,409	\$ -661	0 \$	0 \$	\$ 2,344,271	\$ 0 \$	\$ 40,900	\$ -40,900 \$ 0 \$ -22,799 \$ 2,321,472
<hr/>									
Standing Appropriations									
Interstate Extradition	\$ 3,032	\$ 0	\$ 0	\$ 0	\$ 0	-3,032	\$ 0	\$ 0	\$ 0 \$ 0 \$ 0
Total Standing Appropriations	\$ 3,032	\$ 0	\$ 0	\$ 0	\$ 0	-3,032	\$ 0	\$ 0	\$ 0 \$ 0 \$ 0
Total Appropriations	\$ 2,448,373	\$ -100,409	\$ -661	0 \$	0 \$	-3,032	\$ 2,344,271	\$ 0 \$ 40,900	\$ -40,900 \$ 0 \$ -22,799 \$ 2,321,472

GENERAL FUND APPROPRIATIONS

FY 2011 General Fund Appropriation Activity										
Office of Drug Control Policy										
Appropriation Name	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop	Adjust to Standing	Net Approp	Bal Forward from FY 2010	Transfers In	Transfers Out to FY 2012	Bal Forward Reversions
Govs Office of Drug Control Policy	\$ 357,866 \$	-11,012 \$	\$ -641 \$	0 \$	0 \$	\$ 346,213 \$	0 \$	0 \$	0 \$	\$ 346,213 \$
Total	<u>\$ 357,866 \$</u>	<u>-11,012 \$</u>	<u>\$ -641 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>\$ 346,213 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>0 \$ 346,213 \$</u>

FY 2011 General Fund Appropriation Activity										
Department of Human Rights										
Appropriation Name	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop	Adjust to Standing	Net Approp	Bal Forward from FY 2010	Transfers In	Transfers Out to FY 2012	Bal Forward Reversions
Human Rights Administration	\$ 274,773 \$	-68,670 \$	\$ -467 \$	0 \$	0 \$	\$ 205,636 \$	0 \$	0 \$	0 \$	\$ -4,382 \$ 196,873
Community Advocacy and Services	1,247,926	-123,679	-3,332	0	0	1,120,915	0	0	0	\$ -55,996 1,008,923
Criminal & Juvenile Justice	1,284,725	-142,287	-555	0	0	1,141,883	0	0	0	\$ -405 1,141,073
Total	<u>\$ 2,807,424 \$</u>	<u>-334,636 \$</u>	<u>\$ -4,354 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>\$ 2,468,434 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>\$ -60,783 \$ 2,346,866</u>

FY 2011 General Fund Appropriation Activity										
Department of Inspections and Appeals										
Appropriation Name	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop	Adjust to Standing	Net Approp	Bal Forward from FY 2010	Transfers In	Transfers Out to FY 2012	Bal Forward Reversions
Child Advocacy Board	\$ 2,920,367 \$	-240,077 \$	\$ -2,282 \$	0 \$	0 \$	\$ 2,678,008 \$	0 \$	0 \$	0 \$	\$ -36,637 \$ 2,604,735
Employment Appeal Board	46,318	-1,408	-164	0	0	44,746	0	0	0	\$ -6,666 31,414
Administration Division	1,984,510	-337,662	-17,192	0	0	1,629,656	0	0	-265,000	\$ -81,361 1,201,935
Administrative Hearings Div.	609,585	-20,252	-1,840	0	0	587,493	0	0	0	\$ -33,332 520,828
Investigations Division	1,365,570	-122,337	-2,607	0	0	1,240,626	74,755	0	-40,000	\$ -120,567 1,034,246
Health Facilities Division	4,030,108	-239,960	-2,296	0	0	3,787,852	0	305,000	0	0 \$ -3,582 4,089,270
Par-Mutuel Regulation	2,637,614	-126,174	-16,064	0	0	2,495,376	0	0	0	\$ -6,545 2,488,831
Riverboat Regulation	3,200,978	-122,878	0	0	0	3,078,100	0	0	0	\$ -336 3,077,764
Total	<u>\$ 16,795,050 \$</u>	<u>-1,210,748 \$</u>	<u>\$ -42,445 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>\$ 15,541,857 \$</u>	<u>74,755 \$</u>	<u>305,000 \$</u>	<u>\$ -305,000 \$</u>	<u>\$ -278,563 \$ 289,026 \$ 15,049,022</u>

GENERAL FUND APPROPRIATIONS

FY 2011 General Fund Appropriation Activity										
Department of Management										
Appropriation Name	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop to Standings	Adjust	Net Approp	Bal Forward from FY 2010	Transfers In	Transfers Out to FY 2012	Bal Forward Reversions
Management Departmental Oper.	\$ 2,236,642	\$ -243,314	0	0	0	0 \$ 1,993,328	\$ 73,970	0	0 \$ -48,207	\$ 1,970,884
Grants Enterprise Management	175,000	-4,330	0	0	0	0 \$ 170,670	0	0	0	0
Total	\$ 2,411,642	\$ -247,644	0	0	0	0 \$ 2,163,998	\$ 73,970	0	0 \$ -48,207	\$ 2,141,554
<hr/> Standing Appropriations										
Special Olympics Fund	\$ 50,000	\$ 0	0	0	0	0 \$ 50,000	\$ 0	0	0 \$ 0	0 \$ 50,000
Appeal Board Claims	3,586,307	0	0	0	2,921,968	6,508,275	0	0	0	0 \$ 6,508,275
Property Tax Credit Fund	91,256,037	0	0	0	0	91,256,037	0	0	0	0 \$ 91,256,037
Total Standing Appropriations	\$ 94,892,344	\$ 0	0	0	0 \$ 2,921,968	\$ 97,814,312	\$ 0	0	0 \$ 0	0 \$ 97,814,312
Total Appropriations	\$ 97,303,986	\$ -247,644	0	0	0 \$ 2,921,968	\$ 99,978,310	\$ 73,970	0	0 \$ -48,207	\$ -48,207 \$ 99,955,866

FY 2011 General Fund Appropriation Activity										
Rebuild Iowa Office										
Appropriation Name	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop to Standings	Adjust	Net Approp	Bal Forward from FY 2010	Transfers In	Transfers Out to FY 2012	Bal Forward Reversions
Rebuild Iowa Office	\$ 647,014	\$ -23,438	\$ -1,215	\$ -150,000	0	0 \$ 472,361	\$ 0	0 \$ 0	0 \$ 0	0 \$ -36,603
Total	\$ 647,014	\$ -23,438	\$ -1,215	\$ -150,000	0	0 \$ 472,361	\$ 0	0 \$ 0	0 \$ 0	0 \$ -36,603

GENERAL FUND APPROPRIATIONS

FY 2011 General Fund Appropriation Activity										
Department of Revenue										
Appropriation Name	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop to Standing	Adjust	Net Approp	Bal Forward from FY 2010	Transfers In	Transfers Out to FY 2012	Bal Forward Revisions
Revenue, Department of Revenue Examiners	\$ 22,729,219 \$ -4,103,961 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	-91,848 \$ -18,441,561
State Debt Coordinator	325,000	-8,281	-918	0	0	315,801	0	0	0	-23,547 292,254
Total	\$ 23,054,219 \$ -4,112,242 \$	-918 \$	0 \$	0 \$	0 \$	\$ 18,941,059 \$	300,000 \$	0 \$	0 \$	-2,366,685 -2,066,685
Standing Appropriations										
Printing Cigarette Stamps	\$ 124,652 \$	0 \$	0 \$	0 \$	-260 \$	124,392 \$	0 \$	0 \$	0 \$	0 \$ 124,392
Tobacco Reporting Requirements	19,591	0	0	0	0	19,591	0	0	0	0 19,591
Total Standing Appropriations	\$ 144,243 \$	0 \$	0 \$	0 \$	-260 \$	143,983 \$	0 \$	0 \$	0 \$	0 \$ 143,983
Total Appropriations	<u>\$ 23,198,462 \$ -4,112,242 \$</u>	<u>-918 \$</u>	<u>0 \$</u>	<u>-260 \$</u>	<u>\$ 19,085,042 \$</u>	<u>300,000 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>-91,848 \$ -2,482,080 \$</u>	<u>\$ 16,811,113</u>

FY 2011 General Fund Appropriation Activity										
Secretary of State										
Appropriation Name	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop to Standing	Adjust	Net Approp	Bal Forward from FY 2010	Transfers In	Transfers Out to FY 2012	Bal Forward Revisions
Secretary of State	\$ 2,895,585 \$	0 \$	-3,324 \$	0 \$	0 \$	0 \$ 2,892,261 \$	0 \$	0 \$	0 \$	-3 \$ -3 \$ 2,892,254
Total	<u>\$ 2,895,585 \$</u>	<u>0 \$</u>	<u>-3,324 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>0 \$ 2,892,261 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>-3 \$ -3 \$ 2,892,254</u>

GENERAL FUND APPROPRIATIONS

FY 2011 General Fund Appropriation Activity										
Treasurer of State										
Appropriation Name	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop to Standings	Adjust	Net Approp	Bal Forward from FY 2010	Transfers In	Transfers Out to FY 2012	Bal Forward Revisions
Treasurer - General Office	\$ 854,289 \$	0 \$	-24 \$	0 \$	0 \$	854,265 \$	0 \$	0 \$	0 \$	-17,959 \$ 818,347
Total	\$ 854,289 \$	0 \$	-24 \$	0 \$	0 \$	854,265 \$	0 \$	0 \$	0 \$	-17,959 \$ 818,347
Standing Appropriations										
Health Care Trust Fund Transfer	\$106,016,400 \$	0 \$	0 \$	0 \$	0 \$	0 \$106,016,400 \$	0 \$	0 \$	0 \$	0 \$ 0 \$106,016,400
Total Standing Appropriations	\$106,016,400 \$	0 \$	0 \$	0 \$	0 \$	0 \$106,016,400 \$	0 \$	0 \$	0 \$	0 \$ 0 \$106,016,400
Total Appropriations	\$106,870,689 \$	0 \$	-24 \$	0 \$	0 \$	0 \$106,870,665 \$	0 \$	0 \$	0 \$	-17,959 \$ 106,834,747

FY 2011 General Fund Appropriation Activity										
Executive Council										
Standing Appropriations	Original Approp	\$83.7M Reductions	HF 45 Reduction	Supp/ Deapprop to Standings	Adjust	Net Approp	Bal Forward from FY 2010	Transfers In	Transfers Out to FY 2012	Bal Forward Reversions
Performance of Duty FY04	\$ 0	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$ 4,594	0 \$	0 \$ -4,850	\$ -256
Performance of Duty FY 06	0	0	0	0	0	0	0 \$ 1,969	0	0 \$ -1,969	0
Performance of Duty FY 07	0	0	0	0	0	0	0 \$ 3,828,532	0	0 \$ -1,003,225	2,825,307
Court Costs	59,772	0	0	0	0	202,965	262,737	0	0	262,737
Public Improvements	39,848	0	0	0	0	-39,848	0	0	0	0
Performance Of Duty	1,800,000	0	0	0	0	-2,090,316	-290,316	0	0	-290,316
Drainage Assessment	20,227	0	0	0	0	134,155	154,382	0	0	154,382
Performance of Duty FY 08	0	0	0	0	0	0	2,376,901	0	0 \$ -1,629,421	747,480
Performance of Duty FY 09	0	0	0	0	0	0	145,419	0	0 \$ -124,332	21,087
Performance of Duty FY10	0	0	0	0	0	0	1,115,928	0	0 \$ -414,317	701,612
Performance of Duty FY11	0	0	0	0	0	0	0	0	0 \$ -21,826,481	-21,826,481
Total	\$ 1,919,847 \$	0 \$	0 \$	0 \$	0 \$	-1,793,044 \$	126,803 \$	7,473,344 \$	0 \$	0 \$ 25,004,595 \$
										0 \$ -17,404,449

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity									
Department of Administrative Services									
Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standing	Net Approp	Bal Forward from FY 2010	Bal Forward to FY 2012	Revisions
Terrace Hill Operations	Cash Reserve Fund	\$ 168,494 \$	0 \$	0 \$	0 \$	168,494 \$	0 \$	0 \$	-17,950 \$ 150,544
Autism Coverage	UST Unassign Revenue (Nonbond)	140,000	0	0	0	140,000	0	0	-140,000 0
Medication Therapy Management	UST Unassign Revenue (Nonbond)	543,000	0	0	0	543,000	0	0	-60,882 482,118
Military Pay Differential	Cash Reserve Fund	0	0	0	0	0	70,203	-68,183	0 2,020
Total		<u>\$ 851,494 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>851,494 \$</u>	<u>70,203 \$</u>	<u>-68,183 \$</u>	<u>-218,832 \$ 634,682</u>

FY 2011 Other Funds Appropriation Activity									
Department of Commerce									
Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standing	Net Approp	Bal Forward from FY 2010	Bal Forward to FY 2012	Revisions
Banking Division	Commerce Revolving Fund	\$ 8,851,670 \$	-36,738 \$	0 \$	0 \$	8,814,932 \$	0 \$	0 \$	-402 \$ 8,814,530
Credit Union Division	Commerce Revolving Fund	1,727,995	-5,898	0	0	1,722,097	0	0	-96,198 1,625,899
Insurance Division Operations	Commerce Revolving Fund	55,000	-1	0	0	54,999	0	0	-54,999 0
Insurance Division	Commerce Revolving Fund	4,928,244	-13,710	0	0	4,914,534	0	0	-6,538,617 -1,624,083
Insurance Information Exchange	UST Unassign Revenue	150,000	-3,000	0	0	147,000	0	0	-142,829 4,171
Housing Improvement Fund Field Auditor	State Housing Trust Fund	62,317	0	0	0	62,317	0	0	0 62,317
Utilities Division	Commerce Revolving Fund	8,173,069	-23,612	0	0	8,149,457	1,105,585	-1,527,489	0 7,727,554
Total		<u>\$ 23,948,295 \$</u>	<u>-82,959 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>23,865,336 \$</u>	<u>1,105,585 \$</u>	<u>-1,527,489 \$</u>	<u>0 \$ -6,833,045 \$ 16,610,387</u>

FY 2011 Other Funds Appropriation Activity									
Department of Human Rights									
Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standing	Net Approp	Bal Forward from FY 2010	Bal Forward to FY 2012	Revisions
Public Safety Advisory Board	UST Unassign Revenue	\$ 140,000 \$	0 \$	0 \$	0 \$	140,000 \$	0 \$	0 \$	-1,569 \$ 138,431
Total		<u>\$ 140,000 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>140,000 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>-1,569 \$ 138,431</u>

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity									
Department of Inspections and Appeals									
Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standing	Net Approp	Bal Forward from FY 2010 to FY 2012	Bal Forward Reversions	Approp Expended
DIA - Use Tax	Road Use Tax Fund	\$ 1,623,897 \$	0 \$	0 \$	0 \$	0 \$ 1,623,897 \$	0 \$	0 \$	0 \$ 1,623,897
Total		\$ 1,623,897 \$	0 \$	0 \$	0 \$	0 \$ 1,623,897 \$	0 \$	0 \$	0 \$ 1,623,897

FY 2011 Other Funds Appropriation Activity									
Department of Management									
Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standing	Net Approp	Bal Forward from FY 2010 to FY 2012	Bal Forward Reversions	Approp Expended
DOM Operations - CRF	Cash Reserve Fund	\$ 260,000 \$	0 \$	0 \$	0 \$	0 \$ 260,000 \$	0 \$	0 \$	0 \$ 260,000
DOM RUTF Appropriation	Road Use Tax Fund	56,000	0	0	0	0 56,000	0	0	0 56,000
Total		\$ 316,000 \$	0 \$	0 \$	0 \$	0 \$ 316,000 \$	0 \$	0 \$	0 \$ 316,000
Standing Appropriations									
Property Tax Credit Fund	Cash Reserve Fund	\$ 54,684,481 \$	0 \$	0 \$	0 \$	0 \$ 54,684,481 \$	0 \$	0 \$	0 \$ 54,684,481
Appropriation Contingencies - CRF	Cash Reserve Fund	5,000,000	0	0	0	0 5,000,000	0	0	-750,000 4,250,000
Total Standing Appropriations		\$ 59,684,481 \$	0 \$	0 \$	0 \$	0 \$ 59,684,481 \$	0 \$	0 \$	-750,000 \$ 58,934,481
Total Appropriations		\$ 60,000,481 \$	0 \$	0 \$	0 \$	0 \$ 60,000,481 \$	0 \$	0 \$	-750,000 \$ 59,250,481

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity								
Department of Revenue								
Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forward from FY 2010 to FY 2012	Reversions
Motor Veh Fuel Tx-Admin Approp	MVFT-Unapportioned	\$ 1,305,775 \$	0 \$	0 \$	0 \$	1,305,775 \$	0 \$	-272,028 \$ 1,033,747
Total		\$ 1,305,775 \$	0 \$	0 \$	0 \$	1,305,775 \$	0 \$	-272,028 \$ 1,033,747
Standing Appropriations								
Homestead Property Tax Credit	Property Tax Credit Fund	\$ 87,757,913 \$	0 \$	0 \$	2 \$ 87,757,915 \$	0 \$	0 \$ -1,096,645 \$	86,661,270
Agricultural Land and Family Farm Tax Credits	Property Tax Credit Fund	32,395,131	0	0	0	32,395,131	0	-66 32,395,065
Military Service Tax Credit	Property Tax Credit Fund	2,400,000	0	0	0	2,400,000	0	-77,652 2,322,348
Elderly and Disabled Tax Credit	Property Tax Credit Fund	23,400,000	0	0	0	23,400,000	0	-136,224 23,263,776
Total Standing Appropriations		\$ 145,953,044 \$	0 \$	0 \$	2 \$ 145,953,046 \$	0 \$	0 \$ -1,310,587 \$	144,642,459
Total Appropriations		\$ 147,258,879 \$	0 \$	0 \$	2 \$ 147,258,821 \$	0 \$	0 \$ -1,582,615 \$	145,676,206

FY 2011 Other Funds Appropriation Activity								
Iowa Public Employees Retirement System								
Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forward from FY 2010 to FY 2012	Reversions
IPERS Administration	IPERS Fund	\$ 17,686,968 \$	-80,739 \$	0 \$	0 \$ 17,606,229 \$	0 \$	0 \$ -1,697,151 \$	15,909,078
Total		\$ 17,686,968 \$	-80,739 \$	0 \$	0 \$ 17,606,229 \$	0 \$	0 \$ -1,697,151 \$	15,909,078

FY 2011 Other Funds Appropriation Activity								
Treasurer of State								
Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standings	Net Approp	Bal Forward from FY 2010 to FY 2012	Reversions
Funds for I3 Expenses	Road Use Tax Fund	\$ 93,148 \$	0 \$	0 \$	0 \$ 93,148 \$	0 \$	0 \$ 0 \$	0 \$ 93,148
Total		\$ 93,148 \$	0 \$	0 \$	0 \$ 93,148 \$	0 \$	0 \$ 0 \$	0 \$ 93,148

OTHER FUNDS APPROPRIATIONS

FY 2011 Other Funds Appropriation Activity									
Executive Council									
Standing Appropriation Name	Funding Source	Original Approp	HF 45 Reduction	Supp/ Deapprop	Adjust to Standing	Net Aprop	Bal Forward from FY 2010	Bal Forward to FY 2012	Reversions
Cash Reserve Fund Appropriation	\$ 10,583,628 \$	0 \$	0 \$	0 \$	0 \$	0 \$	10,583,628 \$	20,000,000 \$	0 \$ -2,807,916 \$ 27,775,712
Total	<u>\$ 10,583,628 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>10,583,628 \$</u>	<u>20,000,000 \$</u>	<u>0 \$ -2,807,916 \$ 27,775,712</u>

Appendix G

Fiscal Topics Published by the Fiscal Services Division

Fiscal TOPICS

Published December 2010



Budget Unit: Auditor of State

BU Number: 1260P010001

Purpose and History

The position of [Auditor of State](#) is created in [Article IV, Section 22](#), of the Iowa Constitution. The Auditor is elected by popular vote and serves a four-year term. The duties of the Office are spelled out in Code Chapter [11](#). The mission of the Office of the Auditor of State is to benefit all citizens of Iowa by providing audit, review, and other technical services to State and local governments to ensure the effective, economical businesslike conduct of public activities in a prudent, accountable manner to achieve the intended purposes.

The Auditor of State is a constitutional official, elected every four years. The Auditor is required to annually make a complete audit of the books, records, and accounts of every department of State government. The Iowa Comprehensive Annual Financial Report and Single Audit Report are audited by the Auditor of State.

Funding – State General Fund

The Auditor of State Office receives an annual appropriation from the General Fund to fund costs of conducting audits of State departments that are not statutorily required to reimburse the Office for annual audit costs.

Other Sources of Revenue

In addition to the General Fund appropriation, the Office receives fees for conducting audits of certain State agencies and governmental subdivisions. Code Section [11.5B](#) allows the Auditor to be reimbursed for costs of conducting audits of the following State agencies and entities:

1. Department of Commerce
2. Department of Human Services
3. Department of Transportation
4. Department of Public Health
5. Board of Regents
6. Department of Agriculture and Land Stewardship
7. Iowa Veterans Home
8. Department of Education
9. Department of Workforce Development
10. Department of Natural Resources
11. Offices of the Clerks of the District Court (Judicial Branch)
12. Iowa Public Employees' Retirement System
13. Federal financial assistance received by all other departments
14. Department of Administrative Services
15. Office of Energy Independence

Code Section [11.6](#) requires the finances of local governmental subdivisions to be audited annually, with the exception of cities with populations of less than 2,000 persons. Audit and financial reviews for cities with populations less than 2,000 persons are completed less frequently. Governmental subdivisions have the option to use a certified public accountant (certified by the State of Iowa) or the Auditor of State to conduct the audit. If a government subdivision chooses to use the Auditor of State, the Auditor will bill the entity to cover the cost of the audit. The Auditor of State is also authorized to charge governmental subdivisions a filing fee for costs associated with filing audits. The filing fee ranges from \$100 to \$850 depending on the size of the governmental subdivision budget.

Related Statutes and Administrative Rules

Iowa Code Chapter [11](#)

Iowa Administrative Code: [81 IAC](#)

More Information

Budget Schedules and Related Documents

National Association of State Auditors, Comptrollers and Treasurers: <http://nasact.org/>

Iowa General Assembly: <http://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Dave Reynolds (515-281-6934) dave.reynolds@legis.state.ia.us

Fiscal TOPICS

Published December 2010



Budget Unit: Department of Administrative Services

BU Number: 0050C85001

Purpose and History

The Iowa [Department of Administrative Services \(DAS\)](#) was created on July 1, 2003, as a way to manage and coordinate the major resources of state government. The DAS mission is to provide high-quality, affordable infrastructure products and services to State government customers in a manner that empowers them to provide better service to the citizens of Iowa and support the State of Iowa in achieving economic growth. The DAS has established an alternative to privatization that provides an incentive to employees to drive down the cost of service delivery. The DAS is comprised of four enterprises: [General Services Enterprise](#), [Human Resources Enterprise](#), [Information Technology Enterprise](#), and the [State Accounting Enterprise](#).

- **General Services Enterprise** maintains all Capitol Complex buildings, grounds, and monuments; manages the operation of the state fleet of vehicles; provides mail services to State agencies; statewide architectural and engineering project management services for construction projects; and manages the procurement function for most Executive Branch agencies.
- **Human Resources Enterprise** provides services to State agencies including qualification of applicants for State employment; classification, compensation, and selection assistance; Equal Employment Opportunity compliance; workforce planning; performance evaluation; workforce data gathering, reporting, and analysis; benefits, risk management, and leave administration; safety evaluations; worker compensation administration; wellness programs, employee training, and development programs; and consultation with and advice to State agencies on other human resources matters.
- **Information Technology Enterprise** coordinates the activities of the Department in promoting, integrating, and supporting IT in all business aspects of State government; provides for server systems, including mainframe and other server operations, desktop support, and applications integration; and provides application development, support, and training, including advice and assistance in developing and supporting business applications throughout state government.
- **State Accounting Enterprise** provides both the collecting and reporting of financial information and the processing of financial transactions required by the Executive, Legislative, and Judicial branches to maintain proper accounting methods.

Funding – State General Fund

The DAS receives an annual appropriation from the General Fund to fund the majority of the operational costs of the Department.

Other Sources of Revenue

In addition to the General Fund appropriation, the Department receives operating revenues from fees charged to agencies for various services. Other agencies pay into revolving funds for services such as State Motor Fleet, Health Insurance Administration, Information Technology Operations, and Human Resources. Fees are set by the [DAS Customer Council](#). The Council has representatives from various sized agencies from across State government. These revolving funds are separate from the General Fund appropriation.

Related Statutes and Administrative Rules

Iowa Code Chapter [8A](#)

Iowa Administrative Code: [11 IAC](#)

More Information

Budget Schedules and Related Documents

Iowa General Assembly: <http://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Ron Robinson (515-281-6256) ron.robinson@legis.state.ia.us

Fiscal TOPICS

Published December 2010



Budget Unit: Treasurer of State

BU Number: 6550D860001

Purpose and History

The position of [Treasurer of State](#) is created in [Article IV, Section 22](#), of the Iowa Constitution. The Treasurer is elected by popular vote and serves a four-year term. The duties and responsibilities of the Office are specified in Code Chapter [12](#). In general, the responsibilities of the Treasurer include the following:

- Receives all revenues from State agencies and the federal government for depositing the proceeds in financial institutions. The Treasurer accounts for funds on a cash basis and redeems warrants of the State.
- Takes custody of and invests the State's funds. All State funds are pooled and invested together. The Treasurer also serves as trustee and custodian of the [Iowa Public Employees' Retirement \(IPERS\)](#) Fund and the [Peace Officer's Retirement](#) Fund.
- Coordinates State bonding activity and prepares an annual report of bonded indebtedness of the State and local governments in Iowa.
- Receives and deposits into the General Fund proceeds of unclaimed property that is reported to the State by companies and banks. The Treasurer also operates the [Great Iowa Treasure Hunt](#) to locate owners of unclaimed property. These duties are done in accordance with Code Chapter [556](#).
- Meets with the Superintendent of Banking and the Auditor of State on a monthly basis to set interest rates to be paid on public funds held in depositories. This group also sets guidelines and rates for the debt obligation of public bodies in Iowa.
- Acts as the trustee of the Iowa Educational Savings Plan Trust and also administers the fund in accordance with Code Chapter [12D](#). Also known as the [College Savings Iowa Program](#), it was created to encourage people to save for future educational expenses. Participants receive tax breaks and competitive investment returns.
- Sponsors [Save for America](#) – In 1995, Iowa's Treasurer became the first state treasurer to sponsor the Save For America Program. This Program is designed to teach elementary age children the importance of saving for their future.
- Implements the [Small Business Linked Investments for Tomorrow \(LIFT\) Program](#). Under the LIFT Program, the Treasurer can invest up to \$108.0 million of the State pooled money fund in certificates of deposit with a lending institution at 3.0% below the one-year U.S. Treasury bill rate. In turn, the lending institution loans the amount invested to a qualified small business at a higher rate of interest not to exceed 4.0% above the rate paid to the State. One half of this amount is available for qualifying small businesses that are 51.0% or more owned by women, minorities, or persons with disabilities, and provides below market financing.

Funding – State General Fund

The Treasurer of State's Office receives an annual appropriation from the General Fund to fund the majority of the operational cost of the Office.

Other Sources of Revenue

In addition to the General Fund appropriation, the Treasurer's Office receives an annual appropriation from the Road Use Tax Fund that is used to reimburse the Department of Administrative Services for providing information technology services related to the administration of the Road Use Tax Fund. The Office also receives operating revenues through reimbursements from other funding sources for providing staff support for various programs including: Unclaimed Property, Iowa Educational Savings Plan Trust, Protection of Public Fund Deposits, IPERS Fund, Peace Officers Retirement System, Judicial Retirement System, Tobacco Settlement Authority, and Cash Management.

Related Statutes and Administrative Rules

Iowa Code Chapter [12](#)

Iowa Administrative Code: [781 IAC](#)

More Information

Budget Schedules and Related Documents

National Association of State Auditors, Comptrollers and Treasurers: <http://nasact.org/>

Iowa State County Treasurers Association: <http://www.iowatreasurers.org/iscta/access/home.do>

Iowa General Assembly: <http://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Dave Reynolds (515-281-6934) dave.reynolds@legis.state.ia.us

Fiscal/TOPICS

Published July 2010



State Appeal Board Appropriations

The State Appeal Board is comprised of the Auditor of State, Treasurer of State, and the Director of the Department of Management. The purpose of the Board is to approve or reject the payment of claims against the State or a State employee and to resolve local budget protests. The Board will also ratify payments associated with court judgments and settlements against the State.

The majority of the expenditures approved by the Appeal Board are paid through a General Fund standing unlimited appropriation. Due to the statutory functions of the Board and the nature of the appropriation, year-end expenditures are difficult to estimate for budgeting purposes. Since FY 2001, the actual expenditures paid through the appropriation have exceeded the amount budgeted annually by the General Assembly and the Governor. During this period, the annual budget ranged from \$3.6 million to \$7.5 million; however, actual year-end expenditures averaged \$11.7 million.

When year-end expenditures exceed the amount budgeted, the excess is paid from the General Fund surplus. This ultimately reduces the amount of General Fund money that flows to the reserve funds.

Significant Payments

The following chart shows a comparison between the amount budgeted and the actual expenditures for FY 2001 through FY 2010. The total for FY 2010 represents year-to-date expenditures through the end of April 2010. While annual expenditures have exceeded the amount budgeted over the last 10 years, expenditures for FY 2004 and FY 2008 were substantially higher. Actual expenditures totaled \$24.2 million for FY 2004 and \$25.2 million for FY 2008.

The increases are largely due to several significant rulings and settlements. The significant expenditures for these two fiscal years are summarized below:

FY 2004

- \$10.7 million was paid to the Grow Iowa Values Fund due to a Supreme Court decision that found an item veto of HF 692 (FY 2004 Taxation, Economic Growth and Development Act) to be unconstitutional. While the case was being litigated, the Department of Economic Development was implementing the Grow Iowa Values Program and awarded \$10.7 million in grants prior to the Supreme Court decision. The Appeal Board payment was necessary to fulfill the State's contract obligations.
- \$5.0 million was paid from the General Fund for court rulings making the State liable for payment of back wages for overtime and per diem costs of certain classes of peace officers and correctional employees.
- \$6.5 million was paid for claims associated with the Iowa Lottery's TouchPlay settlements.
- \$7.4 million was expended for reimbursements to the federal government and to a subcontractor, International Simulation and Training Systems (ISTS). The payments were related to a settlement between the Department of Public Defense and the federal government involving misspending of federal funds and the early termination of a contract with ISTS.

FY 2008

- \$15.8 million was paid for claims associated with the Iowa Lottery's TouchPlay settlements.
- \$3.0 million was paid as a result of settlements at the Regents universities and the University of Iowa Hospitals and Clinics.
- \$3.3 million was paid for the final reimbursement to the federal government associated with the settlement involving the federal government and ISTS.

More Information

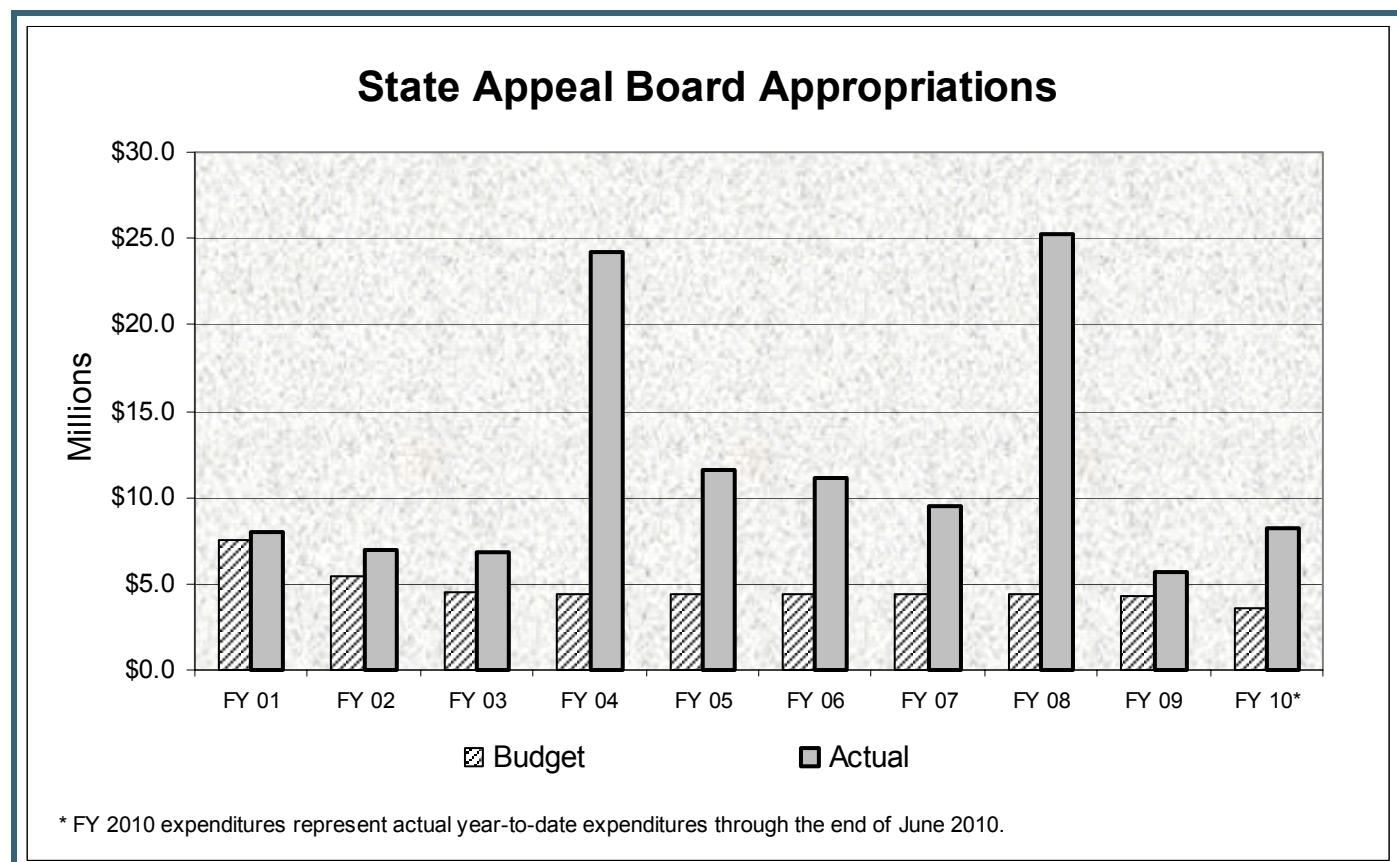
LSA Staff Contact: Dave Reynolds (515-281-6934) david.reynolds@legis.state.ia.us

State Appeal Board Appropriations

Year-to-Date FY 2010

The State Appeal Board budget for FY 2010 is \$3.6 million. Through the end of June 2010, Appeal Board expenditures total \$8.2 million, exceeding the amount budgeted by \$4.6 million. The additional expenses will be funded from the FY 2010 General Fund surplus. Of the \$8.2 million, \$6.6 million was expended for settlements and judgments. The remaining \$1.6 million was expended for payment of out-dated warrants, and operational and support costs. The significant expenditures for Appeal Board settlements and judgments during FY 2010 include:

- \$5.1 million for payment of attorney fees related to lawsuit settlements at the University Hospitals and Clinics and the Board of Regents universities.
- \$450,000 for settlement of claims involving the elimination the Lottery's TouchPlay Program.
- \$443,000 for various settlements, judgments, and attorney fees for cases involving the Department of Human Services.
- \$203,000 for various settlements, judgments, and attorney fees for cases involving the Department of Corrections.
- \$175,000 for a personal injury claim involving the Department of Administrative Services.
- \$110,000 for claims and attorney fees involving the Department of Workforce Development.



Fiscal TOPICS

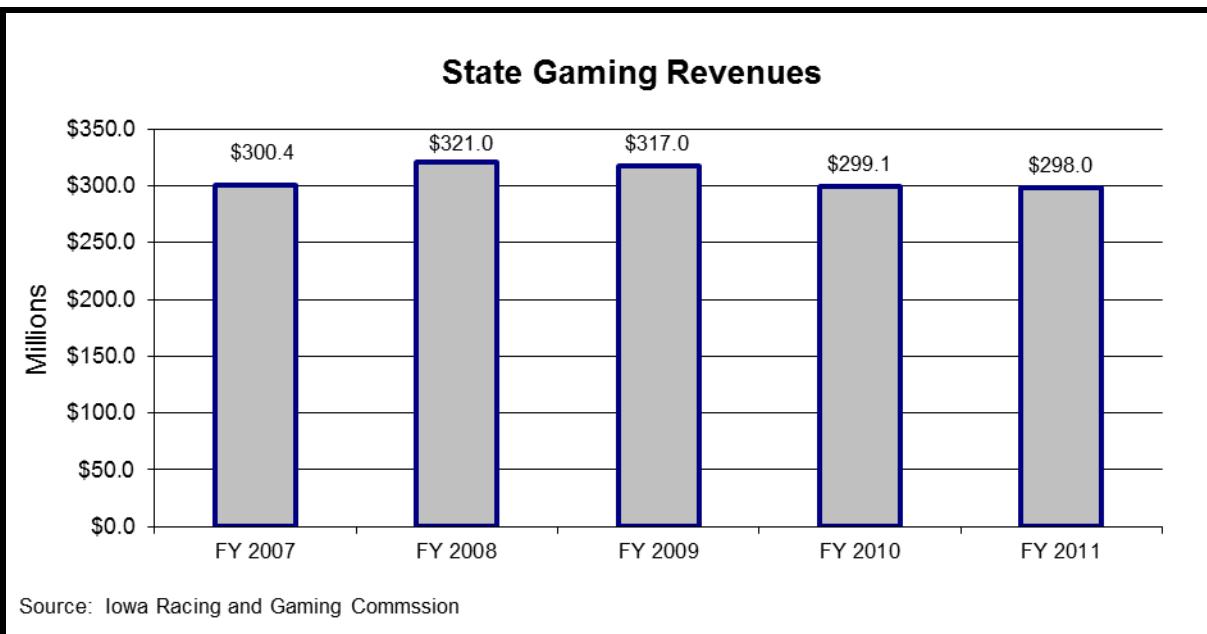
Published December 2011



FY 2011 State Gaming Revenues

Revenue collections from Iowa's 18 gaming establishments totaled \$298.0 million for FY 2011. This is \$1.1 million (0.4%) less than the amount collected during FY 2010. The State gaming revenues include State wagering taxes as well as various license and regulatory fees that are remitted to the State. The revenues do not include wagering taxes that are paid to cities and counties as these taxes are not remitted to the State. The gaming establishments paid a total of \$13.1 million in taxes to cities and counties in FY 2011.

The State gaming revenues for FY 2011 were reduced by \$10.6 million due to wagering tax credits claimed by the gaming establishments. The tracks are eligible to claim an annual tax credit totaling \$4.6 million for a total of five years that began in FY 2009 and will end in FY 2013. The amount of the credit over this five-year period will total \$23.0 million and reimburses the tracks for table game license fees paid to the State in FY 2004 and FY 2005. The boats began claiming an annual tax credit totaling \$6.0 million in FY 2011. The boats can claim the annual tax credit over the five-year period of FY 2011 to FY 2015. The following chart shows the total State revenue collections for the last five years



More Information

Iowa Racing and Gaming Commission: <http://www.state.ia.us/irgc/>
Iowa General Assembly: <http://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Dave Reynolds (515-281-6934) dave.reynolds@legis.state.ia.us

FY 2011 State Gaming Revenues

The gaming revenues collected by the State are deposited in various funds according to statute. The following table shows the distribution of the revenue collections for FY 2010 and FY 2011.

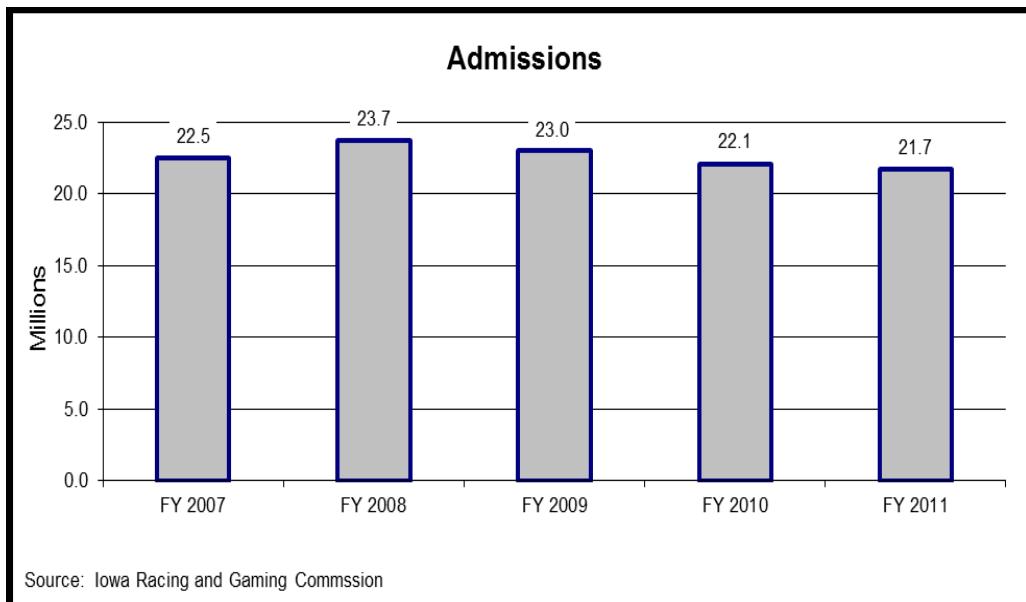
Distribution of State Gaming Revenue (Dollars in Millions)						
	<u>FY 2010</u>	<u>FY 2011</u>	<u>Dollar Change</u>	<u>Percent Change</u>		
<u>Allocation of Wagering Taxes</u>						
County Endowment Fund	\$ 10.7	\$ 10.5	\$ -0.2	-1.9%		
DCA & DED	2.7	2.6	-0.1	--		
Revenue Bonds Debt Service Fund	0.0	55.0	55.0	--		
Federal Subsidy Holdback Fund	0.0	3.8	3.8	--		
Vision Iowa Fund	15.0	15.0	0.0	0.0%		
School Infrastructure Fund	5.0	5.0	0.0	0.0%		
General Fund	66.0	66.0	0.0	0.0%		
Rebuild Iowa Infrastructure Fund	188.1	125.9	-62.2	-33.1%		
Subtotal	<u>287.5</u>	<u>283.8</u>	<u>-3.7</u>	<u>-1.3%</u>		
<u>Other Revenues</u>						
General Fund-Regulatory and Other Fees	11.6	3.6	-8.0	-69.0%		
Gaming Enforcement Revolving Fund	0.0	10.6	10.6	--		
Subtotal	<u>11.6</u>	<u>14.2</u>	<u>2.6</u>	<u>22.4%</u>		
Total	<u><u>\$ 299.1</u></u>	<u><u>\$ 298.0</u></u>	<u><u>\$ -1.1</u></u>	<u><u>-0.4%</u></u>		

* Regulatory fees are paid to the General Fund by the gaming industry to reimburse the State for the cost of regulation and enforcement of gaming laws. Beginning in FY 2011, the fees associated with cost of enforcement were deposited in the Gaming Enforcement Revolving Fund.

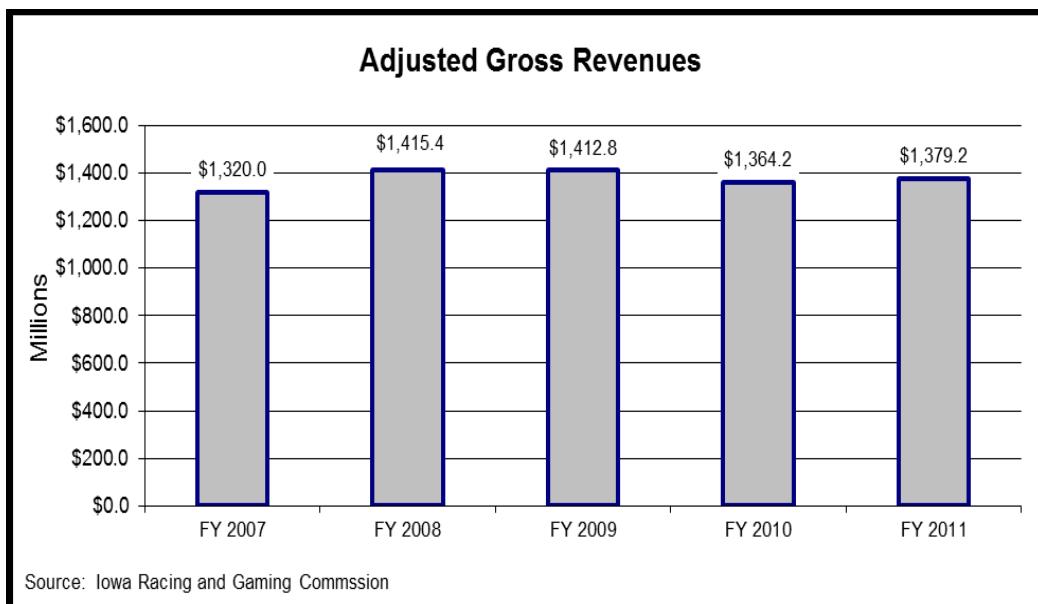
- County Endowment Fund: An amount equal to 0.8% of the adjusted gross revenues is allocated to this Fund. The funds are transferred equally to those counties that do not have a licensed casino to be used for funding charitable organizations.
- DCA & DED: An amount equal to 0.2% of the adjusted gross revenues is allocated to the Department of Cultural Affairs for cultural grants and operations, and to the Department of Economic Development for tourism marketing. A portion of this allocation is also directed to the General Fund.
- The Revenue Bonds Debt Service Fund: \$55.0 million is allocated to pay the debt service on bonds that were issued in July 2009. This was a new allocation for FY 2011.
- The Federal Subsidy Holdback Fund: \$3.8 million is allocated to a new Revenue Bonds Federal Subsidy Holdback Fund to ensure the debt service is covered in the event the federal subsidy for the Build America Bonds (part of the 2009 revenue bond issuance) is not received. Once the Treasurer of State receives the federal subsidy, the \$3.8 million is transferred to the Rebuild Iowa Infrastructure Fund (RIIF). This was a new allocation for FY 2011.
- Vision Iowa Fund: \$15.0 million is allocated to pay the debt serve on bonds issued for the Vision Iowa Program. The Program is used to assist communities in the development of major tourism facilities by providing grants, loans, forgivable loans, pledges, and guarantees.
- School Infrastructure Fund: \$5.0 million is allocated to pay the debt serve on bonds issued for the School Infrastructure Program. This Program provided financial assistance to school districts for infrastructure projects.
- General Fund: The Iowa Code allocates a total \$66.0 million to the General Fund and is available for appropriation by the General Assembly.
- Rebuild Iowa Infrastructure Fund (RIIF): The RIIF receives the revenue remaining after the above allocations have been made. The above table shows the RIIF experienced a decrease of \$62.2 million in FY 2011 compared to FY 2010. This is primarily due to the new allocations of \$55.0 million for the Revenue Bonds Debt Service Fund and \$3.8 million for the Federal Subsidy Holdback Fund.
- General Fund Regulatory and Other Fees: These fees are retained by the General Fund for the cost of regulation. The amount shown on the table for FY 2010 includes the fees for enforcement.
- Gaming Enforcement Revolving Fund: Beginning in FY 2011, the fees assessed to the casinos for enforcement purposes are deposited in this Fund.

FY 2011 State Gaming Revenues

Admissions to the gaming facilities for FY 2011 decreased 398,000 (1.8%) compared to FY 2010. Admissions totaled 22.1 million in FY 2010 and 21.7 million in FY 2011. Only two of the 18 gaming facilities experienced increases in admissions during FY 2011. The Diamond Jo Casino in Northwood had an increase of 203,000 (16.8%) admissions in FY 2011 and the Ameristar Casino in Council Bluffs experience an increase of 64,000 (3.0%). The new Grand Falls Casino in Lyon County added 174,000 admissions during its first year of operation. All other establishments experienced a combined reduction in admissions totaling 839,000 (4.5%). The following chart compares the total admissions for the last five.



Adjusted gross revenues consist of the total amount wagered less the winnings paid and represent the amount subject to wagering tax. Adjusted gross revenues increased by \$14.9 million (1.1%) in FY 2011 compared to FY 2010. Adjusted gross revenues for FY 2011 were 4.5% higher than five years ago. However, compared to FY 2008, the highest level of adjusted gross revenue during this five-year period, the FY 2011 revenues were 2.6% lower.



FY 2011 State Gaming Revenues

Of the 18 gaming facilities, five had decreases in adjusted gross revenues totaling \$18.4 million (6.0%) compared to the previous year. Twelve of the facilities experienced increases totaling \$28.9 million (2.7%) in adjusted gross revenues compared to FY 2010. The new Grand Falls Casino in Lyon County brought in \$4.4 million in adjusted gross revenues during its first year of operation in FY 2011. The following table shows the adjusted gross revenues for each of the 18 casinos.

Adjusted Gross Revenues					
	(Dollars in Millions)				
	FY 2010	FY 2011	Dollar Change	Percent Change	
Grand Falls Casino	\$ 0.0	\$ 4.4	\$ 4.4	--	
Wild Rose Casino - Emmetsburg	28.7	30.8	2.1	7.4%	
Ameristar Casino - Council Bluffs	156.1	164.9	8.9	5.7%	
Diamond Jo Worth - Northwood	80.3	83.7	3.5	4.3%	
Argosy - Sioux City	57.8	59.8	2.0	3.4%	
Isle of Capri - Marquette	29.2	30.0	0.8	2.8%	
Terrible's Lakeside Casino - Osceola	48.6	50.0	1.3	2.8%	
Wild Rose Casino - Clinton	39.2	40.2	1.1	2.7%	
Riverside Casino	85.2	87.3	2.2	2.5%	
Prairie Meadows - Altoona	186.6	189.9	3.3	1.7%	
Bluffs Run Greyhound Park - Council Bluffs	186.0	189.2	3.2	1.7%	
Isle of Capri - Waterloo	80.3	80.7	0.4	0.5%	
Isle of Capri - Bettendorf	78.3	78.5	0.1	0.2%	
Catfish Bend Casino - Burlington	38.7	38.5	-0.2	-0.5%	
Diamond Jo - Dubuque	68.4	67.2	-1.2	-1.7%	
Dubuque Greyhound Park	62.1	60.2	-2.0	-3.2%	
Rhythm City Casino - Davenport	54.8	49.3	-5.4	-9.9%	
Harrah's - Council Bluffs	84.1	74.4	-9.6	-11.5%	
TOTAL	\$ 1,364.2	\$ 1,379.2	\$ 14.9	1.1%	

Source: Iowa Racing and Gaming Commission

Fiscal TOPICS

Published September 2011



Performance of Duty Appropriations

The Executive Council is comprised of the Governor, the Secretary of State, the Auditor of State, the Treasurer of State, and the Secretary of Agriculture. One of the Executive Council's primary responsibilities is to approve certain expenditures from the Performance of Duty appropriation to State departments.

The purpose of the Performance of Duty appropriation is to provide funding for emergency repairs to State property if sufficient funds are not available in a State agency budget. Expenditures are paid through a General Fund standing unlimited appropriation, although, since FY 2010, other fund sources have been used in place of the General Fund. A vast majority of the expenditures from the Performance of Duty appropriation are due to weather-related damage to State property.

The chart on the following page shows the annual budget and expenditures for FY 2002 through FY 2012. The expenditures listed for FY 2011 are not yet final and no expenditures have been recorded for FY 2012. Due to the statutory functions of the Council and the nature of the Performance of Duty appropriation, year-end expenditures are difficult to estimate for budgeting purposes.

FY 2002 through FY 2009

The average amount budgeted for Performance of Duty expenditures between FY 2002 and FY 2006 was \$1.9 million. Actual year-end expenditures for the same period averaged \$1.4 million.

Since FY 2007, the State has experienced numerous natural disasters that have caused considerable damage to State property. During this time, 12 natural disaster declarations have been declared by the Governor. The total State cost of the damage from these disasters is estimated at \$182.7 million. These funds are being used to match a total of \$1,249.9 million in federal funds. The Executive Council has thus far approved \$118.3 million from the Performance of Duty appropriation and the remaining \$64.4 million is pending approval.

From FY 2007 to FY 2009, the actual expenditures paid through the appropriation significantly exceeded the amount budgeted. In FY 2007, the General Assembly budgeted \$1.5 million for Performance of Duty; however, actual expenditures exceeded \$23.3 million. For FY 2008 and FY 2009, \$2.1 million was budgeted for each fiscal year while year-end expenditures totaled \$10.2 million and \$21.6 million, respectively. When year-end expenditures exceed the amount budgeted, the excess is paid from the General Fund surplus. This ultimately reduces the amount of General Fund money that flows to the State's reserve funds.

FY 2010 and FY 2011

In FY 2010, the General Assembly appropriated \$25.6 million from the Cash Reserve Fund for Performance of Duty costs and only \$2.8 million of the funds were expended leaving an unexpended balance of \$22.8 million. For FY 2011, the General Assembly allowed \$20.0 million of the unexpended FY 2010 funds to carry forward and an additional \$10.6 million was appropriated from the Cash Reserve Fund, for a total budget of \$30.6 million to meet the projected FY 2011 expenditures. A total of \$27.8 million was expended from the appropriation in FY 2011, resulting in an unexpended balance of \$2.8 million that will revert to the Cash Reserve Fund.

FY 2012 and FY 2013

Legislation enacted during the 2011 Legislative Session changed the standing unlimited appropriation funding for Performance of Duty from the General Fund to the Economic Emergency Fund. The change also stipulates that if funding in the Economic Emergency Fund is insufficient, the General Fund will be used to cover necessary costs approved by the Executive Council. The Executive Council Performance of Duty budget from the Economic Emergency Fund for FY 2012 is \$38.7 million and \$39.8 million for FY 2013.

More Information

Executive Council website: <https://governor.iowa.gov/news/executive-council-of-iowa/>

LSA Staff Contact: Dave Reynolds (515-281-6934) dave.reynolds@legis.state.ia.us

